

Senate Bill 1092

Sponsored by Senator LINTHICUM (at the request of Lewis Furber, Jr.)

SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**.

Directs Department of Revenue to waive penalties and interest otherwise imposed on estates of decedents for delinquent or late tax filing or payment. Requires refund of previously remitted penalties and interest.

Applies to estates of decedents dying on or after January 1, 2018, and before January 1, 2024.
Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to administration of estate tax; and prescribing an effective date.

3 **Be It Enacted by the People of the State of Oregon:**

4 **SECTION 1. Section 2 of this 2023 Act is added to and made a part of ORS 118.005 to**
5 **118.540.**

6 **SECTION 2. (1) Notwithstanding ORS 118.260, the Department of Revenue shall waive all**
7 **penalties and interest otherwise imposed pursuant to ORS 118.260 on an estate for failure to**
8 **file a return or pay the tax imposed under this chapter, or for late filing or payment.**

9 **(2) This section does not apply to any penalty imposed due to fraud with intent to evade**
10 **tax.**

11 **(3) The department shall refund any penalties or interest previously remitted to the de-**
12 **partment and described in subsection (1) of this section, as provided in ORS 305.270 and**
13 **314.415.**

14 **SECTION 3. Section 2 of this 2023 Act applies to estates of decedents dying on or after**
15 **January 1, 2018, and before January 1, 2024.**

16 **SECTION 4. This 2023 Act takes effect on the 91st day after the date on which the 2023**
17 **regular session of the Eighty-second Legislative Assembly adjourns sine die.**

18

NOTE: Matter in **boldfaced** type in an amended section is new; matter [*italic and bracketed*] is existing law to be omitted.
New sections are in **boldfaced** type.