

# Senate Bill 151

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## 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**.

Requires Legislative Revenue Officer to study Oregon's tax system. Directs officer to submit report of findings, with recommendations for legislation, to interim committees of Legislative Assembly related to revenue not later than September 15, 2024.

Takes effect on 91st day following adjournment sine die.

## A BILL FOR AN ACT

1  
2 Relating to revenue; and prescribing an effective date.

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

4 **SECTION 1. The Legislative Revenue Officer shall conduct a study of Oregon's tax sys-**  
5 **tem. Not later than September 15, 2024, the officer shall submit a report of the findings of**  
6 **the study, in the manner provided by ORS 192.245, to the interim committees of the Legis-**  
7 **lative Assembly related to revenue, and shall include recommendations for legislation in the**  
8 **report.**

9 **SECTION 2. Section 1 of this 2023 Act is repealed on January 2, 2025.**

10 **SECTION 3. This 2023 Act takes effect on the 91st day after the date on which the 2023**  
11 **regular session of the Eighty-second Legislative Assembly adjourns sine die.**

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**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.