

# D R A F T

## SUMMARY

Digest: The Act tells the LRO to study the estate tax. (Flesch Readability Score: 95.1).

Requires the Legislative Revenue Officer to study the estate tax. Directs the Legislative Revenue Officer to submit findings to the interim committees of the Legislative Assembly related to revenue not later than December 1, 2027.

## A BILL FOR AN ACT

Relating to the estate tax.

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

**SECTION 1. The Legislative Revenue Officer shall study the estate tax and shall review options for modifying the exemption threshold and tax rates. The Legislative Revenue Officer shall submit a report in the manner provided by ORS 192.245, and may include recommendations for legislation, to the interim committees of the Legislative Assembly related to revenue no later than December 1, 2027.**

**SECTION 2. Section 1 of this 2026 Act is repealed on January 2, 2028.**