



## Open Government Impact Statement

83rd Oregon Legislative Assembly  
2025 Regular Session

## Measure: HB 2301

Only impacts on Original or Engrossed  
Versions are Considered Official

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Date: 1/17/2025

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### SUMMARY

Digest: The Act sets the estate tax exclusion amount at \$7 million and imposes the tax at a flat rate of seven percent. (Flesch Readability Score: 61.4).

Allows an additional estate tax exclusion of \$7 million. Imposes tax at a flat rate of seven percent. Applies to estates of decedents who die on or after January 1, 2026.

Takes effect on the 91st day following adjournment sine die.

## **NOTICE OF NO OPEN GOVERNMENT IMPACT**