

900 COURT ST NE S101 SALEM, OREGON 97301-4065 (503) 986-1243 FAX: (503) 373-1043 www.oregonlegislature.gov/lc

Open Government Impact Statement

83rd Oregon Legislative Assembly 2025 Regular Session

Measure: SB 124

Only impacts on Original or Engrossed Versions are Considered Official

Prepared by: Dexter A. Johnson

Date: 1/17/2025

SUMMARY

Digest: The Act makes a new exemption from Oregon estate tax. (Flesch Readability Score: 69.7).

Provides for an additional exemption from Oregon estate tax. Adjusts the amount of the exemption based on inflation. Applies to the estates of all 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