



Open Government Impact Statement

83rd Oregon Legislative Assembly
2025 Regular Session

Measure: SB 405

Only impacts on Original or Engrossed
Versions are Considered Official

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Date: 1/17/2025

SUMMARY

Digest: The Act would match the estate tax exemption to the federal amount. (Flesch Readability Score: 67.7).

Provides that, for the estates of decedents dying on or after January 1, 2026, Oregon estate tax is not due unless the value of the Oregon taxable estate exceeds \$13.61 million. Raises the threshold for the filing of an estate tax return to a gross estate valued at more than \$13.61 million.

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

NOTICE OF NO OPEN GOVERNMENT IMPACT