

House Bill 2085

Introduced and printed pursuant to House Rule 12.00. Pre-session filed (at the request of House Interim Committee on Revenue for Representative Nancy Nathanson)

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**. The statement includes a measure digest written in compliance with applicable readability standards.

Digest: The Act would have the Legislative Revenue Officer look at how our state and local taxes interact. The Act would have the officer submit a report on the study that suggests changes to the laws. (Flesch Readability Score: 60.9).

Requires the Legislative Revenue Officer to study the interdependence of the state and local tax systems in Oregon. Directs the officer to submit a report, with recommendations for legislation, to the legislature not later than September 15, 2026.

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

A BILL FOR AN ACT

1
2 Relating to the interdependence of the state and local tax systems in Oregon; and prescribing an
3 effective date.

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

5 **SECTION 1. The Legislative Revenue Officer shall conduct a study of the interdependence**
6 **of the state and local tax systems in Oregon. Not later than September 15, 2026, the officer**
7 **shall submit a report of the findings of the study, in the manner provided by ORS 192.245,**
8 **to the interim committees of the Legislative Assembly related to revenue, and shall include**
9 **recommendations for legislation in the report.**

10 **SECTION 2. Section 1 of this 2025 Act is repealed on January 2, 2027.**

11 **SECTION 3. This 2025 Act takes effect on the 91st day after the date on which the 2025**
12 **regular session of the Eighty-third 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.