

# Senate Bill 298

Sponsored by Senator MEEK (Pre-session filed.)

## 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 LRO study tax incentives for energy development, storage and transmission in this state. The Act would require a report to be turned in next year. (Flesch Readability Score: 69.5).

Requires the Legislative Revenue Officer to study tax incentives for energy development, storage and transmission in Oregon. Directs the officer to submit a report to the interim committees of the Legislative Assembly related to revenue no later than September 15, 2026.

Sunsets on January 2, 2027.

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

## A BILL FOR AN ACT

1 Relating to tax incentives for energy development; and prescribing an effective date.

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

3 **SECTION 1. The Legislative Revenue Officer shall conduct a study of tax incentives for**  
4 **energy development, storage and transmission in Oregon. The officer shall submit a report**  
5 **of the findings of the study, in the manner provided by ORS 192.245, to the interim commit-**  
6 **tees of the Legislative Assembly related to revenue no later than September 15, 2026.**

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 Section 1 of this 2025 Act is repealed on January 2, 2027.**

8 **SECTION 3. This 2025 Act takes effect on the 91st day after the date on which the 2025**  
9 **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.