

# Senate Bill 1511

Printed pursuant to Senate Interim Rule 213.28 by order of the President of the Senate in conformance with pre-session filing rules, indicating neither advocacy nor opposition on the part of the President (at the request of Senate Interim Committee on Finance and Revenue)

## 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 tells the LRO to study the estate tax. (Flesch Readability Score: 95.1).

Requires the Legislative Revenue Officer to study the estate tax. Directs the Legislative Revenue Officer to submit findings to the interim committees of the Legislative Assembly related to revenue not later than December 1, 2027.

## 1 A BILL FOR AN ACT

2 Relating to the estate tax.

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

4       **SECTION 1.** The Legislative Revenue Officer shall study the estate tax and shall review  
5 options for modifying the exemption threshold and tax rates. The Legislative Revenue Officer  
6 shall submit a report in the manner provided by ORS 192.245, and may include recommen-  
7 dations for legislation, to the interim committees of the Legislative Assembly related to re-  
8 venue no later than December 1, 2027.

9       **SECTION 2.** Section 1 of this 2026 Act is repealed on January 2, 2028.

10

---

**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.