

# House Bill 2164

Introduced and printed pursuant to House Rule 12.00. Pre-session filed (at the request of House Interim Committee on 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**.

Directs Legislative Revenue Officer to report to Legislative Assembly on options for tax reform including recommendations for legislation intended to reform current tax system.

Takes effect on 91st day following adjournment sine die.

## A BILL FOR AN ACT

1  
2 Relating to taxation; and prescribing an effective date.

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

4 **SECTION 1. No later than February 15, 2020, the Legislative Revenue Officer shall make**  
5 **a report to the Legislative Assembly on options for tax reform in this state. The report shall**  
6 **address options for substitutions for major taxes, for minimizing the allowance of tax**  
7 **expenditures and for maintaining progressivity and enhancing equity in the tax system. The**  
8 **report shall make recommendations to the Legislative Assembly for legislation intended to**  
9 **reform the current tax system.**

10 **SECTION 2. This 2019 Act takes effect on the 91st day after the date on which the 2019**  
11 **regular session of the Eightieth 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.