

D R A F T

SUMMARY

Provides that Oregon estate tax is imposed only on estates of decedents dying on or before June 30, 2019.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

Relating to repeal of estate tax imposed on estates of certain decedents; and prescribing an effective date.

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

SECTION 1. Section 3 of this 2021 Act shall be known and may cited as the Death Tax Repeal Act.

SECTION 2. Section 3 of this 2021 Act is added to and made a part of ORS 118.005 to 118.540.

SECTION 3. The tax imposed by ORS 118.010 applies only to estates of decedents dying on or before June 30, 2019.

SECTION 4. This 2021 Act takes effect on the 91st day after the date on which the 2021 regular session of the Eighty-first Legislative Assembly adjourns sine die.