



Open Government Impact Statement

81st Oregon Legislative Assembly
2021 Regular Session

Measure: SB 456

Only impacts on Original or Engrossed
Versions are Considered Official

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Date: 1/19/2021

SUMMARY

Provides that, for estate of decedents dying on or after January 1, 2021, Oregon estate tax is not due unless value of Oregon taxable estate equals or exceeds \$11.7 million. Raises threshold for filing of estate tax return to gross estate valued at or more than \$11.7 million. Adjusts exclusion amount and filing threshold for inflation.

Takes effect on 91st day following adjournment sine die.

NOTICE OF NO OPEN GOVERNMENT IMPACT