

**HB 3138 A STAFF MEASURE SUMMARY**

**Carrier:** Rep. Noble

**House Committee On Revenue**

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**Action Date:** 05/05/21

**Action:** Do pass with amendments. (Printed A-Eng.)

**Vote:** 7-0-0-0

**Yeas:** 7 - Levy, Marsh, Nathanson, Pham, Reschke, Smith G, Valderrama

**Fiscal:** Has minimal fiscal impact

**Revenue:** Revenue impact issued

**Prepared By:** Jaime McGovern, Economist

**Meeting Dates:** 3/8, 3/18, 5/5

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**WHAT THE MEASURE DOES:**

Extends time for filing of estate tax return, as applicable to estate, to twelve months. Applies to estates of decedents dying on or after January 1, 2022. Takes effect on 91st day following adjournment sine die.

**ISSUES DISCUSSED:**

- Probate timelines.
- Court proceedings and documentation in the absence of a will.
- Effects on individual filers
- Partial exemptions and mixed uses of property within an account.

**EFFECT OF AMENDMENT:**

Provides 12 months for all estate filers, removing contingency on federal filing requirement.

**BACKGROUND:**

Currently, if no federal estate tax form is required, Oregon allows nine months for filing and payment of tax.