

Senate Bill 159

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**.

Directs Legislative Revenue Officer to report to Legislative Assembly no later than February 15, 2022, on options for income tax reform including recommendations for legislation intended to reform current personal income tax system.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to personal income 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, 2022, the Legislative Revenue Officer shall make**
5 **a report to a committee of the Eighty-first Legislative Assembly related to revenue on**
6 **options for personal income tax reform in this state. The report shall address options for**
7 **maintaining progressivity and enhancing equity in the income tax system. The report shall**
8 **make recommendations to the committee for legislation intended to reform the current**
9 **personal income tax system.**

10 **SECTION 2. This 2021 Act takes effect on the 91st day after the date on which the 2021**
11 **regular session of the Eighty-first 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.