



Open Government Impact Statement

82nd Oregon Legislative Assembly
2023 Regular Session

Measure: HB 2453

Only impacts on Original or Engrossed
Versions are Considered Official

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Date: 1/20/2023

SUMMARY

Reduces required size of real property and percentage of value of adjusted gross estate necessary for real property to qualify for natural resource property credit against estate tax, where real property is forestland or forestland homesites.

Applies to estates of decedents dying on or after January 1, 2024.

Takes effect on 91st day following adjournment sine die.

NOTICE OF NO OPEN GOVERNMENT IMPACT