



## Open Government Impact Statement

82nd Oregon Legislative Assembly  
2023 Regular Session

## Measure: SB 454

Only impacts on Original or Engrossed  
Versions are Considered Official

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Date: 1/20/2023

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### SUMMARY

Allows exclusion from taxable estate for value of interest in family-owned business. Applies to estates of decedents who die on or after January 1, 2024.

Takes effect on 91st day following adjournment sine die.

# NOTICE OF NO OPEN GOVERNMENT IMPACT