



## Open Government Impact Statement

82nd Oregon Legislative Assembly  
2023 Regular Session

## Measure: SB 498

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 farm, forestry or fishing business.  
Applies to estates of decedents dying on or after July 1, 2023.

Takes effect on 91st day following adjournment sine die.

# NOTICE OF NO OPEN GOVERNMENT IMPACT