



Open Government Impact Statement

82nd Oregon Legislative Assembly
2023 Regular Session

Measure: SB 1092

Only impacts on Original or Engrossed
Versions are Considered Official

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SUMMARY

Directs Department of Revenue to waive penalties and interest otherwise imposed on estates of decedents for delinquent or late tax filing or payment. Requires refund of previously remitted penalties and interest.

Applies to estates of decedents dying on or after January 1, 2018, and before January 1, 2024.

Takes effect on 91st day following adjournment sine die.

NOTICE OF NO OPEN GOVERNMENT IMPACT