

Senate Bill 137

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**.

Requires Legislative Revenue Officer to study corporate excise and income tax system. Directs Legislative Revenue Officer to submit findings to interim committees of Legislative Assembly related to revenue not later than September 15, 2023.

A BILL FOR AN ACT

1
2 Relating to corporate taxation.

3 **Be It Enacted by the People of the State of Oregon:**

4 **SECTION 1. The Legislative Revenue Officer shall study the corporate excise and income**
5 **tax system. The Legislative Revenue Officer shall submit a report in the manner provided**
6 **by ORS 192.245, and may include recommendations for legislation, to the interim committees**
7 **of the Legislative Assembly related to revenue no later than September 15, 2023.**

8 **SECTION 2. Section 1 of this 2023 Act is repealed on January 2, 2024.**
9

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.