



Legislative Fiscal Office
83rd Oregon Legislative Assembly
2025 Regular Session

Prepared by: Roxanne Adams
Reviewed by: John Borden, Emily Coates
Date: June 13, 2025

Bill Title: Relating to estate tax treatment of natural resource property; prescribing an effective date.

Government Unit(s) Affected: Department of Revenue, Judicial Department

Summary of Fiscal Impact

The proposed legislation has been determined to have

MINIMAL FISCAL IMPACT

on state or local government expenditures.

While this individual measure has a minimal fiscal impact, an agency may incur a greater than minimal net fiscal impact, depending on the cumulative impact of all measures enacted into law that affect the agency.