

## **SB 106 STAFF MEASURE SUMMARY**

### **Senate Committee On Finance and Revenue**

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**Prepared By:** Chris Allanach, Legislative Revenue Officer

**Meeting Dates:** 6/16

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#### **WHAT THE MEASURE DOES:**

Requires the Legislative Revenue Officer to conduct a study on the interdependence of the state and local tax systems in Oregon. Requires a report be submitted to the legislative interim committees on revenue by September 15, 2026. Takes effect on the 91st day following sine die.

#### **ISSUES DISCUSSED:**

#### **EFFECT OF AMENDMENT:**

No amendment.

#### **BACKGROUND:**

The Legislative Revenue Office consists of non-partisan staff with expertise on tax and revenue systems. The Office directly supports the work of the legislative committees on revenue.