



Open Government Impact Statement

83rd Oregon Legislative Assembly
2025 Regular Session

Measure: HB 2124

Only impacts on Original or Engrossed
Versions are Considered Official

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Date: 1/17/2025

SUMMARY

Digest: The Act would require a study of land value taxation. The Act would define "land value taxation" to mean a tax imposed at a higher rate on land than on improvements on the land. The Act would require a report to be turned in next year. (Flesch Readability Score: 77.2).

Directs the Legislative Revenue Officer to study land value taxation and submit a report to the interim committees of the Legislative Assembly related to revenue. Defines "land value taxation" to mean a property tax system that imposes a higher uniform rate of tax on land assessments than on improvement assessments.

Takes effect on the 91st day following adjournment sine die.

NOTICE OF NO OPEN GOVERNMENT IMPACT