



Open Government Impact Statement

83rd Oregon Legislative Assembly
2025 Regular Session

Measure: HB 2362

Only impacts on Original or Engrossed
Versions are Considered Official

Prepared by: Dexter A. Johnson
Date: 1/17/2025

SUMMARY

Digest: The Act makes a new exemption against Oregon estate tax. (Flesch Readability Score: 61.3).

Provides for an additional exemption against Oregon estate tax. Phases out the availability of the exemption based on the size of the estate. Applies to the estates of all decedents who die on or after January 1, 2026.

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

NOTICE OF NO OPEN GOVERNMENT IMPACT