



Open Government Impact Statement

83rd Oregon Legislative Assembly
2025 Regular Session

Measure: SB 341

Only impacts on Original or Engrossed
Versions are Considered Official

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Date: 1/17/2025

SUMMARY

Digest: The Act makes the amount and percentage of certain forest land required to claim estate credit smaller. (Flesch Readability Score: 61.6).

Reduces the required size of real property and the percentage of value of the adjusted gross estate necessary for real property to qualify for a natural resource property credit against estate tax, where the real property is forestland or forestland homesites.

Applies to estates of decedents dying on or after January 1, 2026.

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

NOTICE OF NO OPEN GOVERNMENT IMPACT