



Open Government Impact Statement

83rd Oregon Legislative Assembly
2025 Regular Session

Measure: SB 764

Only impacts on Original or Engrossed
Versions are Considered Official

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Date: 1/17/2025

SUMMARY

Digest: The Act makes an interest in a family-owned business not taxed by the estate tax. (Flesch Readability Score: 61.8).

Allows an exclusion from a taxable estate for the value of the interest in a family-owned business. Applies to estates of 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