



## Open Government Impact Statement

83rd Oregon Legislative Assembly  
2025 Regular Session

## Measure: SB 799

Only impacts on Original or Engrossed  
Versions are Considered Official

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Date: 1/17/2025

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### SUMMARY

Digest: The Act updates tax statutes. It replaces cites with descriptive terms and amends statutes of limitation. (Flesch Readability Score: 61.2).

Establishes a uniform statute of limitations applicable to tax programs administered and enforced by the Department of Revenue.

Replaces statutory citations in administrative provisions with references to taxes administered by the Department of Revenue. Replaces statutory citations in statute providing for taxation of lottery prizes with references to taxes imposed upon or measured by net income.

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

## NOTICE OF NO OPEN GOVERNMENT IMPACT