



Open Government Impact Statement

83rd Oregon Legislative Assembly
2025 Regular Session

Measure: HB 3688

Only impacts on Original or Engrossed
Versions are Considered Official

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Date: 2/25/2025

SUMMARY

Digest: The Act would let a surviving spouse claim the unused amount of the first spouse's estate tax exclusion. (Flesch Readability Score: 66.3).

Allows an exclusion from the Oregon taxable estate of a surviving spouse for the unused portion of exclusion that applied to the prior deceased spouse of the decedent. 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