



## Open Government Impact Statement

83rd Oregon Legislative Assembly  
2025 Regular Session

## Measure: HB 3844

Only impacts on Original or Engrossed  
Versions are Considered Official

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### 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 in order to account for inflation in the calculation of a taxable estate. Adjusts the amount of an exemption based on inflation. Allows an estate to file an amended return seeking a refund based on the operation of the exemption. Applies to the estates of all decedents who die on or after January 1, 2020.

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

## **NOTICE OF NO OPEN GOVERNMENT IMPACT**