

House Bill 2082

Introduced and printed pursuant to House Rule 12.00. Pre-session filed (at the request of House Interim Committee on Revenue for Representative Nancy Nathanson)

SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**. The statement includes a measure digest written in compliance with applicable readability standards.

Digest: The Act would have the Legislative Revenue Officer look at the best ways to fund property assessment and taxation in this state. The Act would require a report to be turned in that recommends changes to the laws. (Flesch Readability Score: 62.8).

Requires the Legislative Revenue Officer to study the funding of the assessment and taxation functions of the property tax system in Oregon. Directs the officer to submit a report, with recommendations for legislation, to the interim committees of the Legislative Assembly related to revenue not later than December 1, 2025.

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

A BILL FOR AN ACT

1
2 Relating to funding the assessment and taxation functions of the property tax system in Oregon; and
3 prescribing an effective date.

4 **Be It Enacted by the People of the State of Oregon:**

5 **SECTION 1. The Legislative Revenue Officer shall conduct a study of how best to fund**
6 **the assessment and taxation functions of the property tax system in Oregon. Not later than**
7 **December 1, 2025, the officer shall submit a report of the findings of the study, in the manner**
8 **provided by ORS 192.245, to the interim committees of the Legislative Assembly related to**
9 **revenue, and shall include recommendations for legislation in the report.**

10 **SECTION 2. Section 1 of this 2025 Act is repealed on January 2, 2026.**

11 **SECTION 3. This 2025 Act takes effect on the 91st day after the date on which the 2025**
12 **regular session of the Eighty-third Legislative Assembly adjourns sine die.**

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NOTE: Matter in **boldfaced** type in an amended section is new; matter [*italic and bracketed*] is existing law to be omitted. New sections are in **boldfaced** type.