House Bill 2086

Introduced and printed pursuant to House Rule 12.00. Presession 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 directs the LRO to study tax expenditures. (Flesch Readability Score: 66.1).

Requires the Legislative Revenue Officer to study tax expenditures. Directs the Legislative Revenue Officer to submit findings to the interim committees of the Legislative Assembly related to revenue not later than December 1, 2026.

A BILL FOR AN ACT

Relating to tax expenditures.

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

SECTION 1. The Legislative Revenue Officer shall study tax expenditures. The Legislative Revenue Officer shall submit a report in the manner provided by ORS 192.245, and may include recommendations for legislation, to the interim committees of the Legislative Assembly related to revenue no later than December 1, 2026.

SECTION 2. Section 1 of this 2025 Act is repealed on January 2, 2027.

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.