

# Senate Bill 106

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## 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 how our state and local taxes interact. The Act would have the officer submit a report on the study that suggests changes to the laws. (Flesch Readability Score: 60.9).

Requires the Legislative Revenue Officer to study the interdependence of the state and local tax systems in Oregon. Directs the officer to submit a report, with recommendations for legislation, to the legislature not later than September 15, 2026.

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

## A BILL FOR AN ACT

1  
2 Relating to the interdependence of the state and local tax systems in Oregon; and prescribing an  
3 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 the interdependence**  
6 **of the state and local tax systems in Oregon. Not later than September 15, 2026, the officer**  
7 **shall submit a report of the findings of the study, in the manner provided by ORS 192.245,**  
8 **to the interim committees of the Legislative Assembly related to revenue, and shall include**  
9 **recommendations for legislation in the report.**

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 Section 1 of this 2025 Act is repealed on January 2, 2027.**

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.