

# Senate Bill 107

Printed pursuant to Senate Interim Rule 213.28 by order of the President of the Senate in conformance with pre-session filing rules, indicating neither advocacy nor opposition on the part of the President (at the request of Senate Interim Committee on Finance and Revenue)

## 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 study transportation taxes in this state. The Act would have the officer submit a report on the study that suggests changes that might be made to the tax laws. (Flesch Readability Score: 60.0).

Requires the Legislative Revenue Officer to study transportation taxes in Oregon. Directs the officer to submit a report, with recommendations for legislation, to the Legislative Assembly 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 transportation revenue; and prescribing an effective date.

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

4 **SECTION 1. The Legislative Revenue Officer shall conduct a study of transportation**  
5 **taxes in Oregon. Not later than September 15, 2026, the officer shall submit a report of the**  
6 **findings of the study, in the manner provided by ORS 192.245, to the interim committees of**  
7 **the Legislative Assembly related to revenue. The report shall include recommendations for**  
8 **legislation.**

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 Section 1 of this 2025 Act is repealed on January 2, 2027.**

10 **SECTION 3. This 2025 Act takes effect on the 91st day after the date on which the 2025**  
11 **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.