

Senate Bill 114

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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 require a study of the property tax system in this state. A report will be submitted by September 15 of next year. (Flesch Readability Score: 72.3).

Requires the Legislative Revenue Officer to study the property tax system in this state. Directs the officer to submit a report to the interim committees of the Legislative Assembly related to revenue no later than September 15, 2026.

Sunsets on January 2, 2027.

A BILL FOR AN ACT

1
2 Relating to the property tax system in Oregon.

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

4 **SECTION 1. The Legislative Revenue Officer shall conduct a study of the property tax**
5 **system in this state. The officer shall submit a report of findings to the interim committees**
6 **of the Legislative Assembly related to revenue in the manner provided under ORS 192.245**
7 **no later than September 15, 2026.**

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 Section 1 of this 2025 Act is repealed on January 2, 2027.**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

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.