

# Senate Bill 485

Sponsored by Senator SMITH DB (Pre-session filed.)

## 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 repeal the estate tax. (Flesch Readability Score: 90.9).

Provides that the Oregon estate tax is imposed only on the estates of decedents dying on or before January 1, 2025.

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

## A BILL FOR AN ACT

Relating to estate tax; and prescribing an effective date.

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

**SECTION 1. Section 2 of this 2025 Act is added to and made a part of ORS 118.005 to 118.540.**

**SECTION 2. The tax imposed by ORS 118.010 applies only to estates of decedents dying on or before January 1, 2025.**

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

**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.