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Jeff Mornarich • Jason Montgomery • Jim Forrester • Cadence Whiteley • Webb Kittinger  
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January 8, 2025

Oregon State Senators and Representatives

Re: **Oregon Estate Tax Exemption has not Increased in 19 Years!**

Dear Oregon Legislator,

I've been an estate planning attorney in southwestern Oregon for almost 32 years. I represent hundreds of Oregon residents struggling to address Oregon estate taxes merely because they own a home and have created a retirement account. This needs to change.

Oregon's estate tax exemption is only \$1 million and was set 19 years ago in 2006. Despite soaring home values and constant increases in the cost of living, Oregon's estate tax exemption has remained unchanged for 19 years.

Estate taxes are intended for citizens who are extremely wealthy. But in Oregon, if your estate is worth more than \$1 million, then your family is stuck with an estate tax liability. Under federal law, there is no estate tax liability unless your estate value exceeds \$13.99 million. This is a huge disparity.

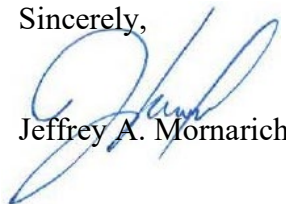
Many middle-class Oregon families are incurring legal fees to address Oregon's ridiculously low estate tax exemption and enduring sleepless nights worrying about the future of their family-owned businesses because of Oregon estate tax liability.

I am asking that you please give serious consideration to Oregon's outdated estate tax exemption and make this one of your highest priorities during this legislative session for the sake of Oregon citizens who have worked so hard to acquire a home and save for retirement.

At a minimum, Oregon's estate tax exemption should mirror the federal estate tax exemption.

Thank you for taking the time to address this important issue. Your constituents will be very appreciative.

Sincerely,



Jeffrey A. Mornarich