



Open Government Impact Statement

83rd Oregon Legislative Assembly
2026 Regular Session

Measure: SB 1511 - A

Only impacts on Original or Engrossed
Versions are Considered Official

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Date: 2/23/2026

SUMMARY

Digest: The Act increases the amount of an estate that is not taxed and changes estate tax rates. (Flesch Readability Score: 75.1).

Converts the \$1 million exclusion for an estate subject to tax to a deduction of \$2.5 million. Phases in the tax above the deduction. Raises the filing threshold for an estate tax return. Adjusts the deduction and filing threshold for inflation. Adjusts estate tax rates.

Applies to the estates of decedents dying on or after January 1, 2027.

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

NOTICE OF NO OPEN GOVERNMENT IMPACT