

End the Death Tax

The People enact the following statute:

Section 1. This Act shall be known as the End the Death Tax Act.

Section 2. Neither the State of Oregon nor any other unit of government in Oregon shall impose a Death Tax.

Section 3. A Death Tax is:

- a. Any tax imposed on the estate of any person who has died, or
- b. Any inheritance tax, or
- c. Any tax imposed on the transfer of property, or any interest therein, to any person, where the transfer is a result of the death of a person.

Section 4. For purposes of this Act, “property” includes, but is not limited to, real property, personal property, and intangible property.

Section 5. This Act does not prohibit the state from collecting income taxes payable by an estate while the estate is administered.

Section 6. This Act does not prohibit the imposition of fees as to transactions which may occur following the death of a person, such as fees for processing death certificates or for probate proceedings, provided that the fees do not exceed the reasonable cost of goods or services provided.

Section 7. This Act supersedes any Oregon law which imposes any form of Death Tax. Any Death Tax due, under any Oregon law in existence prior to the effective date of this Act, as to a person who died before January 1, 2027, remains collectible under the terms of such preexisting law.

Section 8. This Act applies to the death of any person who dies on or after January 1, 2027.