

Administrative:

Oregon: New Law Establishes Uniform Statute of Limitations Periods for Refunds and Adjustments on Most Taxes

S.B. 799, signed by gov. 6/20/25. Effective on the 91st day after the date on which the 2025 regular session of the 83rd Legislative Assembly adjourns sine die, and applicable for tax years beginning or after January 1, 2022 for Oregon corporate activity tax purposes, and for tax years beginning on or after January 1, 2025 for all other eligible Oregon taxes, new law seeks to establish uniform statute of limitations periods and deadlines for Oregon taxpayers to request a refund and, correspondingly, for the Oregon Department of Revenue to adjust taxes due for those Oregon state and local taxes that it administers. According to accompanying bill notes, prior to this law change, the applicable deadline for Oregon personal and corporate income taxes generally started from the later of the due date (for payment or filing a return) or the actual date of receipt, while the applicable deadline for all other Oregon taxes started from the actual date of receipt. Please contact us with any questions.

URL: <https://olis.oregonlegislature.gov/liz/2025R1/Measures/Overview/SB799>

URL: <https://olis.oregonlegislature.gov/liz/2025R1/Downloads/CommitteeMeetingDocument/307116>

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