Electronic Signature Sheet | State Initiative

Print on white paper which indicates you are not a paid circulator.

■ **SOME** circulators ☐ **NO** circulators for this petition are being paid.

Petition ID **2026-051**

November 3, 2026
General Election

Nullifies estate tax, which applies to estates of $1 million plus; prohibits similar local taxes

Result of "Yes" Vote: "Yes" vote nullifies existing estate tax on estates of $1 million or more. Prohibits local government taxes on death-related property transfers. Reduces state revenue.

Result of "No" Vote: "No" vote retains existing estate tax on estates of $1 million or more. Local governments retain existing authority to tax death-related property transfers.

Summary: Current state law imposes a one-time estate tax on the estate of a person if the value of the gross estate—as determined by federal law as of December 31, 2010—is $1 million or more. Gross estate includes all property—real or personal, tangible or intangible—with exceptions. Local governments have authority to impose some taxes. Measure nullifies existing estate tax on the estate of a person dying on or after January 1, 2027. Measure prohibits local governments from imposing taxes on death-related property transfers. Measure permits reasonable fees on probate, other transactions that occur following a person's death. State may continue to collect income tax payable by an estate when the estate is administered. Measure reduces state revenue; provides no replacement.

A full and correct copy of the text of the initiative must be provided with this e-sheet.

Chief Petitioners		**Mail Completed Petitions To:**
Kevin Mannix Resident of Salem, OR	Michelle Mhoon Resident of Salem, OR	End the Death Tax PAC PO Box 12249 Salem, Oregon 97309

Contact Information: Website – EndTheDeathTax.com

Warning! It is against the law for you to sign another person's name under any circumstances, sign a petition more than one time or sign a petition when you are not qualified to sign it.

Instructions Only sign this petition if you are an active registered voter in Oregon and you personally printed this sheet or requested someone else print it for you.

1. You must sign your name, as you did when you registered to vote.
2. Fill in the date, print your name and residence address. Only you may complete this optional information.
3. Signing below certifies that you have personally printed a copy of this sheet or requested a separate person print a copy so you may sign and that you request for this petition to be placed on the ballot.

Certification I certify that I personally printed a copy of this sheet or requested a separate person print a copy so that I may sign it. I request this petition be placed on the ballot for approval or rejection by the voters.

Signature **Date Signed** mm/dd/yy

Print Name **Residence Address** street, city, zip code **Sheet Number**
Completed by Chief Petitioner

RECEIVED
7/15/2025; 3:57 pm
Elections Division

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.