

## **Open Government Impact Statement**

79th Oregon Legislative Assembly 2018 Regular Session

Measure: SB 1528 Only impacts on Original or Engrossed

Versions are Considered Official

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## SUMMARY

Limits expenses for which dependent care income tax credit may be claimed to lesser of each spouse's income on joint return and to earned income taxable by Oregon.

Applies to tax years beginning on or after January 1, 2019.

Allows, in years in which tax credits have been certified for contributions to Oregon Production Investment Fund, Legislative Assembly to appropriate to fund balance of amount allowed for certification but not certified.

Applies to fiscal years beginning on or after January 1, 2019.

Adjusts sunset date for property tax exemption for low income rental housing.

Takes effect on 91st day following adjournment sine die.

## NOTICE OF NO OPEN GOVERNMENT IMPACT