



Open Government Impact Statement

80th Oregon Legislative Assembly
2019 Regular Session

Measure: SB 211

Only impacts on Original or Engrossed
Versions are Considered Official

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Date: 1/14/2019

SUMMARY

Reduces amount of income eligible for elective reduced personal income tax rate allowed for certain pass-through income. Requires that income must also be eligible for federal deduction available for pass-through income in order to use reduced rates.

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

Takes effect on 91st day following adjournment sine die.

NOTICE OF NO OPEN GOVERNMENT IMPACT