



## Open Government Impact Statement

80th Oregon Legislative Assembly  
2019 Regular Session

## Measure: HB 2727

Only impacts on Original or Engrossed  
Versions are Considered Official

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Date: 1/23/2019

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### SUMMARY

Allows subtraction from federal taxable income of gain from sale of opportunity zone property, defined as property in low-income census tract developed for affordable housing and held for stated period of time.

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