



Open Government Impact Statement

80th Oregon Legislative Assembly
2019 Regular Session

Measure: HB 3357

Only impacts on Original or Engrossed
Versions are Considered Official

Prepared by: Cameron D. Miles
Date: 3/28/2019

SUMMARY

Allows dependent care income tax credit to be claimed for expenses to allow taxpayer or spouse to attend school as enrolled degree-seeking student. Limits expenses to combination of earned income taxable by Oregon and imputed income, using lesser amount attributable to either spouse on joint return. Provides for calculation based upon imputed income to allow degree-seeking enrolled student to claim credit.

Applies to tax years beginning on or after January 1, 2019, and before January 1, 2022.

Takes effect on 91st day following adjournment sine die.

NOTICE OF NO OPEN GOVERNMENT IMPACT