

900 COURT ST NE S101 SALEM, OREGON 97301-4065 (503) 986-1243 FAX: (503) 373-1043 www.oregonlegislature.gov/lc

Open Government Impact Statement

81st Oregon Legislative Assembly 2021 Regular Session

Measure: HB 2194

Only impacts on Original or Engrossed Versions are Considered Official

Prepared by: Cameron D. Miles

Date: 1/19/2021

SUMMARY

Requires Higher Education Coordinating Commission to provide grants to qualified public safety and healthcare employees to attend community colleges, public universities, or Oregon Health and Science University.

Establishes Public Safety and Healthcare Personnel Scholarship Fund for purpose of funding grants.

Limits, for purposes of personal income taxation, availability of itemized deductions. Directs Department of Revenue to make annual transfer of amount equal to estimated increase in revenue attributable to restrictions on itemized deductions allowed personal income taxpayers to fund.

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

Takes effect on 91st day following adjournment sine die.

NOTICE OF NO OPEN GOVERNMENT IMPACT