

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 2268

Only impacts on Original or Engrossed Versions are Considered Official

Prepared by: Cameron D. Miles

Date: 1/19/2021

SUMMARY

Exempts interest received on financial institution loans made to small business concerns from commercial activity subject to corporate activity tax. 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