



Open Government Impact Statement

81st Oregon Legislative Assembly
2021 Regular Session

Measure: SB 119

Only impacts on Original or Engrossed
Versions are Considered Official

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Date: 1/19/2021

SUMMARY

Requires taxpayer-creator to obtain appraisal report to substantiate fair market value of art object for purpose of subtraction allowed for donation of art object. Eliminates requirement that taxpayer-creator submit appraisal report with tax return.

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