



## Open Government Impact Statement

81st Oregon Legislative Assembly  
2021 Regular Session

## Measure: SB 120

Only impacts on Original or Engrossed  
Versions are Considered Official

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Date: 1/19/2021

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### SUMMARY

Aligns direction to Department of Revenue to pay interest on certain tax refunds with other tax refund provisions and with current systems and processes. Provides for uniform 45-day grace period. Applies to tax refunds owing as of January 1, 2018.

Takes effect on 91st day following adjournment sine die.

## NOTICE OF NO OPEN GOVERNMENT IMPACT