



## Open Government Impact Statement

81st Oregon Legislative Assembly  
2021 Regular Session

## Measure: SB 139

Only impacts on Original or Engrossed  
Versions are Considered Official

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Date: 1/19/2021

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### SUMMARY

Reduces amount of income eligible for elective reduced personal income tax rate allowed for certain pass-through income. Excludes income attributable to certain types of trade or business from eligibility for reduced rate.

Applies to tax years beginning on or after January 1, 2021.

Takes effect on 91st day following adjournment sine die.

## **NOTICE OF NO OPEN GOVERNMENT IMPACT**