



## Open Government Impact Statement

81st Oregon Legislative Assembly  
2021 Regular Session

## Measure: SB 475

Only impacts on Original or Engrossed  
Versions are Considered Official

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Date: 1/19/2021

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### SUMMARY

Directs Legislative Revenue Officer to report to Legislative Assembly on options for reform of provision allowing elective lower rates of personal income taxation on pass-through income, including recommendations for legislation intended to reform elective pass-through rates.

Takes effect on 91st day following adjournment sine die.

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