



## Open Government Impact Statement

81st Oregon Legislative Assembly  
2021 Regular Session

## Measure: SB 482

Only impacts on Original or Engrossed  
Versions are Considered Official

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Date: 1/19/2021

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### SUMMARY

Requires personal income taxpayer to add to federal taxable income amount of federal tax savings resulting from investment services partnership income being treated as net capital gain and taxed at lower rate on personal income taxpayer's federal 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**