



Open Government Impact Statement

81st Oregon Legislative Assembly
2021 Regular Session

Measure: SB 853

Only impacts on Original or Engrossed
Versions are Considered Official

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Date: 3/18/2021

SUMMARY

Creates credit against income taxes for expenses incurred for services of tutors. Establishes criteria including income eligibility. Provides that taxpayer may either claim tax credit or use tutoring reimbursement program. Directs Department of Education to make determinations of eligibility for tax credit or tutoring reimbursement program.

Applies to tax years beginning on or after January 1, 2021, and before January 1, 2027.

Directs Department of Education to develop tutoring reimbursement program. Establishes criteria including income eligibility. Establishes Restorative Education Equity Fund. Becomes operative on later of effective date of Act or October 1, 2021.

Takes effect on 91st day following adjournment sine die.

NOTICE OF NO OPEN GOVERNMENT IMPACT