

900 COURT ST NE S101 SALEM, OREGON 97301-4065 (503) 986-1243 FAX: (503) 373-1043 www.oregonlegislature.gov/lc

Open Government Impact Statement

81st Oregon Legislative Assembly 2021 Regular Session

Measure: SB 860

Only impacts on Original or Engrossed Versions are Considered Official

Prepared by: Cameron D. Miles

Date: 4/8/2021

SUMMARY

Requires Department of Revenue to cancel unpaid tax and applicable penalty and interest, if at least 20 years have elapsed since date tax was first due and payable.

Takes effect on 91st day following adjournment sine die.

NOTICE OF NO OPEN GOVERNMENT IMPACT