



Open Government Impact Statement

81st Oregon Legislative Assembly
2021 Regular Session

Measure: HB 3411

Only impacts on Original or Engrossed
Versions are Considered Official

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Date: 6/21/2021

SUMMARY

Creates refundable income tax credit to adjust for effect on federal income subtraction of recovery rebates allowed to personal income taxpayers. Provides for credit to be claimed on personal income tax return for 2021 tax year. Applies to tax years beginning on or after January 1, 2020, and before January 1, 2021.

Provides that federal tax subtraction is to be calculated without taking into account recovery rebates allowed to personal income taxpayers. Applies to tax years beginning on or after January 1, 2021, and before January 1, 2022.

Takes effect on 91st day following adjournment sine die.

NOTICE OF NO OPEN GOVERNMENT IMPACT