



## Open Government Impact Statement

82nd Oregon Legislative Assembly  
2023 Regular Session

## Measure: HB 2549

Only impacts on Original or Engrossed  
Versions are Considered Official

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Prepared by: Cameron D. Miles  
Date: 1/20/2023

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### SUMMARY

Establishes December 21, 2017, connection date for Internal Revenue Code sections governing bonus depreciation and deduction of net business interest. Allows full bonus depreciation in first year of service and provides for addition in later year of excess amounts subtracted from federal taxable income. Applies to tax years beginning on or after January 1, 2023, and to property placed in service on or after January 1, 2023.

Allows deduction of certain net business interest without limitation. Applies to tax years beginning on or after January 1, 2023.

Takes effect on 91st day following adjournment sine die.

## NOTICE OF NO OPEN GOVERNMENT IMPACT