



## Open Government Impact Statement

82nd Oregon Legislative Assembly  
2023 Regular Session

## Measure: HB 3039

Only impacts on Original or Engrossed  
Versions are Considered Official

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Date: 1/20/2023

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### SUMMARY

Requires addition to federal taxable income of amounts excluded as gain attributable to investment in federal qualified opportunity zone. Allows subtraction in later tax year if gain is temporarily deferred at federal level.

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**