

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

Open Government Impact Statement

82nd Oregon Legislative Assembly 2023 Regular Session

Measure: SB 67

Only impacts on Original or Engrossed Versions are Considered Official

Prepared by: Cameron D. Miles

Date: 1/20/2023

SUMMARY

Creates income tax credit for lost rental income of landlord, forgone due to prohibition on evictions and rent nonpayment actions during COVID-19 emergency period.

Applies to tax years beginning on or after January 1, 2020, and before January 1, 2022.

Takes effect on 91st day following adjournment sine die.

NOTICE OF NO OPEN GOVERNMENT IMPACT