



## Open Government Impact Statement

82nd Oregon Legislative Assembly  
2023 Regular Session

## Measure: SB 436

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 tax rate for taxable income from partnerships, S corporations and sole proprietorships.

Applies to tax years beginning on or after January 1, 2024.

Takes effect on 91st day following adjournment sine die.

## NOTICE OF NO OPEN GOVERNMENT IMPACT