



Open Government Impact Statement

82nd Oregon Legislative Assembly
2023 Regular Session

Measure: SB 447

Only impacts on Original or Engrossed
Versions are Considered Official

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Date: 1/20/2023

SUMMARY

Allows personal income taxpayer to subtract from taxable income amounts paid as interest on qualified education loans, if income does not exceed threshold amount. Limits amount of subtraction. Reduces amount of subtraction by amount of interest deducted on federal return.

Applies to interest paid in tax years beginning on or after January 1, 2024, and before January 1, 2030.

Takes effect on 91st day following adjournment sine die.

NOTICE OF NO OPEN GOVERNMENT IMPACT