



## Open Government Impact Statement

82nd Oregon Legislative Assembly  
2023 Regular Session

## Measure: SB 158 - A

Only impacts on Original or Engrossed  
Versions are Considered Official

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Date: 4/12/2023

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### SUMMARY

Extends sunsets for pass-through business alternative income tax and related personal income tax credit. Includes trusts among types of members that cause pass-through entity to be eligible to elect to pay tax. Requires member of pass-through entity to add back amount of Oregon tax deducted for federal income tax purposes. Allows pass-through entity to credit overpayment of tax against estimated tax installment for subsequent tax year.

Applies to tax years beginning on or after January 1, 2023, and before January 1, 2026.

Takes effect on 91st day following adjournment sine die.

## NOTICE OF NO OPEN GOVERNMENT IMPACT