



Open Government Impact Statement

83rd Oregon Legislative Assembly
2025 Regular Session

Measure: HB 2109

Only impacts on Original or Engrossed
Versions are Considered Official

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Date: 1/17/2025

SUMMARY

Digest: The Act makes the net tax threshold higher for a penalty for stating income tax is lower than it is really is. (Flesch Readability Score: 69.1).

Increases the threshold amount of understated income tax above which a penalty applies.

Applies to tax years beginning on or after January 1, 2025.

Takes effect on the 91st day following adjournment sine die.

NOTICE OF NO OPEN GOVERNMENT IMPACT