



## Open Government Impact Statement

83rd Oregon Legislative Assembly  
2025 Regular Session

## Measure: HB 2114

Only impacts on Original or Engrossed  
Versions are Considered Official

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Date: 1/17/2025

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### SUMMARY

Digest: The Act makes the corporate minimum tax not law. (Flesch Readability Score: 75.5).

Repeals the corporate minimum tax. Applies to tax years beginning on or after January 1, 2026.

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

## NOTICE OF NO OPEN GOVERNMENT IMPACT