



## Open Government Impact Statement

83rd Oregon Legislative Assembly  
2025 Regular Session

## Measure: HB 2902

Only impacts on Original or Engrossed  
Versions are Considered Official

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### SUMMARY

Digest: The Act makes a new tax credit for unreimbursed costs of educators. (Flesch Readability Score: 67.7).

Creates an income tax credit for the unreimbursed expenses of teachers and adjunct instructors. Adjusts the credit amount for inflation.

Applies to tax years beginning on or after January 1, 2025, and before January 1, 2031.

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

## **NOTICE OF NO OPEN GOVERNMENT IMPACT**