



## Open Government Impact Statement

83rd Oregon Legislative Assembly  
2025 Regular Session

## Measure: SB 21

Only impacts on Original or Engrossed  
Versions are Considered Official

---

Prepared by: Dexter A. Johnson  
Date: 1/17/2025

---

### SUMMARY

Digest: The Act makes a new tax credit for employment of foster children or former foster children. (Flesch Readability Score: 63.6).

Creates an income or corporate excise tax credit allowed to a taxpayer that employs a foster child or a former foster child.

Applies to tax years beginning on or after January 1, 2026, and before January 1, 2032.

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

## NOTICE OF NO OPEN GOVERNMENT IMPACT