



## Open Government Impact Statement

83rd Oregon Legislative Assembly  
2025 Regular Session

## Measure: SB 399

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 requires DOR to make kicker refunds in the form of a check. (Flesch Readability Score: 89.8).

Requires the Department of Revenue to make surplus revenue refunds, known as "kicker" refunds, in the form of a check.

Applies to surplus revenue refunds issued for biennia beginning on or after July 1, 2025.

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

## NOTICE OF NO OPEN GOVERNMENT IMPACT