



Open Government Impact Statement

83rd Oregon Legislative Assembly
2025 Regular Session

Measure: SB 419

Only impacts on Original or Engrossed
Versions are Considered Official

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Date: 1/17/2025

SUMMARY

Digest: The Act changes the tax reporting and filing rules for taxpayers that have non-US members. The Act directs tax revenues to use for parents and children. (Flesch Readability Score: 66.7).

Includes, for purposes of corporate excise tax, a corporation incorporated in the United States or a foreign country in the determination of unitary relationship among corporations.

Establishes the Perinatal, Child and Maternal Health Fund to fund programs to support the health and well-being of parents and young children. Transfers an amount equal to the estimated increase in revenue attributable to the change in tax treatment of multinational taxpayers to the fund.

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