



## Open Government Impact Statement

83rd Oregon Legislative Assembly  
2025 Regular Session

## Measure: SB 561

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 a new tax subtraction for child care expenses. (Flesch Readability Score: 80.3).

Creates an Oregon personal income tax subtraction for child care expenses paid by a taxpayer during the tax year.

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