



## Open Government Impact Statement

83rd Oregon Legislative Assembly  
2025 Regular Session

## Measure: HB 3427

Only impacts on Original or Engrossed  
Versions are Considered Official

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Date: 1/30/2025

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### SUMMARY

Digest: The Act exempts income of a taxpayer with three or more children from tax. (Flesch Readability Score: 77.8).

Creates an Oregon personal income tax subtraction for income of a taxpayer with three or more dependent children under the age of 18.

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**