



## Open Government Impact Statement

83rd Oregon Legislative Assembly  
2025 Regular Session

## Measure: HB 3811

Only impacts on Original or Engrossed  
Versions are Considered Official

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Date: 2/27/2025

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### SUMMARY

Digest: The Act changes the tax credit for farm work overtime paid. (Flesch Readability Score: 74.8).

Modifies the tax credit allowed for wages paid as overtime pay to agriculture workers. Increases the percentage of wages allowed as a credit. Allows a taxpayer to receive an advance payment of credit during the year in which wages are paid. Removes the annual cap on agricultural overtime credits allowed to all taxpayers in the state.

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