



Open Government Impact Statement

83rd Oregon Legislative Assembly
2025 Regular Session

Measure: SB 1134

Only impacts on Original or Engrossed
Versions are Considered Official

Prepared by: Dexter A. Johnson
Date: 2/27/2025

SUMMARY

Digest: The Act makes a new tax subtraction for the cost of health insurance for a taxpayer's dependents. (Flesch Readability Score: 65.1).

Creates an Oregon personal income tax subtraction for premiums paid for medical, dental or vision insurance coverage for a child dependent of the taxpayer.

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