



Open Government Impact Statement

83rd Oregon Legislative Assembly
2025 Regular Session

Measure: HB 3914

Only impacts on Original or Engrossed
Versions are Considered Official

Prepared by: Dexter A. Johnson
Date: 3/10/2025

SUMMARY

Digest: The Act exempts tips from personal income tax. (Flesch Readability Score: 71.8).

Creates an Oregon personal income tax subtraction for tips received by the taxpayer during the tax year.

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