



## Open Government Impact Statement

83rd Oregon Legislative Assembly  
2025 Regular Session

## Measure: HB 3236 - A

Only impacts on Original or Engrossed  
Versions are Considered Official

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### SUMMARY

Digest: The Act makes changes to the tax credit for banks that lend for housing. (Flesch Readability Score: 89.8).

Expands purposes for the corporate excise tax credit allowed for affordable housing lending. Allows a tax credit for contributions to a qualified mortgage loan fund with the purpose of assisting certain home buyers. Allows credit for loans for preservation or rehabilitation of distressed properties without requiring typical rent reductions.

Applies to loans made and 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