



Open Government Impact Statement

83rd Oregon Legislative Assembly
2025 Regular Session

Measure: SB 108 - A

Only impacts on Original or Engrossed
Versions are Considered Official

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SUMMARY

Digest: The Act changes the tax credit for crop gifts by raising the percentage of crop value allowed and extending the sunset. (Flesch Readability Score: 60.6).

Increases, for purposes of the income and corporate excise tax credit allowed for crop donation, the percentage of wholesale price allowed as amount of credit and extends the sunset.

Applies to tax years beginning on or after January 1, 2025.

Takes effect on the 91st day following adjournment sine die.

NOTICE OF NO OPEN GOVERNMENT IMPACT