



## Open Government Impact Statement

83rd Oregon Legislative Assembly  
2025 Regular Session

## Measure: SB 927 - A

Only impacts on Original or Engrossed  
Versions are Considered Official

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### SUMMARY

Digest: Creates a tax credit for the amount paid for transmission services for solar or wind power or power storage. (Flesch Readability Score: 62.8).

Creates an income or corporate excise tax credit for the amount paid by an owner of an eligible generation facility for transmission services. Directs that the amount paid, for purposes of the tax credit, shall be calculated as the sum of amounts paid by the owner to the Bonneville Power Administration or an electric utility for up to 600 megawatts of the eligible generation facility's nameplate capacity and to other parties.

Requires a taxpayer to first receive a final written certification from the State Department of Energy to claim the tax credit. Allows a taxpayer to apply for a preliminary certification of an eligible generation facility prior to, during or after construction of the facility.

Applies to all tax years beginning on or after January 1, 2026.

## NOTICE OF NO OPEN GOVERNMENT IMPACT