



Open Government Impact Statement

83rd Oregon Legislative Assembly
2025 Regular Session

Measure: SB 111 - B

Only impacts on Original or Engrossed
Versions are Considered Official

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Date: 6/23/2025

SUMMARY

Digest: The Act extends the sunset for the BAIT and allows tax overpayments to be applied to subsequent tax year. (Flesch Readability Score: 61.6).

Extends the sunsets for the pass-through business alternative income tax and the related personal income tax credit. Provides that an overpayment of tax may be applied to a subsequent tax year payment. Applies to overpayments made before January 1, 2027.

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

NOTICE OF NO OPEN GOVERNMENT IMPACT