



## Open Government Impact Statement

83rd Oregon Legislative Assembly  
2026 Regular Session

## Measure: SB 1510

Only impacts on Original or Engrossed  
Versions are Considered Official

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Date: 2/2/2026

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### SUMMARY

Digest: The Act makes technical fixes and slight policy updates to some tax statutes. (Flesch Readability Score: 63.4).

Updates the terminology used to describe certain income earned by multinational corporations to reflect a change in the term used in federal law. Aligns sunset dates for earned income tax credit provisions with the underlying sunset date for the credit.

Expands the tax credit for certified film production development contributions to allow the use of contributions for the production of commercials. Applies to fiscal years beginning on or after July 1, 2026.

Provides an exception from the annual filing requirement for the property tax exemption for property burdened by an affordable housing covenant used for owner-occupied housing. Applies to property tax years beginning on or after July 1, 2027.

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

## **NOTICE OF NO OPEN GOVERNMENT IMPACT**