



## Open Government Impact Statement

79th Oregon Legislative Assembly  
2018 Regular Session

## Measure: HB 4142

Only impacts on Original or Engrossed  
Versions are Considered Official

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Date: 2/5/2018

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### SUMMARY

Expands prohibition against retroactive rulemaking by Department of Revenue to prohibit department from adopting or amending rule to require change in tax treatment of item.

Applies to tax years beginning on or after January 1, 2019.

Takes effect on 91st day following adjournment sine die.

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