



## Open Government Impact Statement

79th Oregon Legislative Assembly  
2018 Regular Session

## Measure: SB 1528 - B

Only impacts on Original or Engrossed  
Versions are Considered Official

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Date: 2/22/2018

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### SUMMARY

Creates tax credit for contributions to Opportunity Grant Fund. Directs Department of Revenue, in cooperation with Higher Education Coordinating Commission, to conduct auction of tax credits. Establishes Opportunity Grant Fund. Directs commission to use moneys in fund for Oregon Opportunity Grant program. Limits amount of credits per fiscal year. Applies to tax years beginning on or after January 1, 2018, and before January 1, 2024.

Requires, for Oregon income tax purposes, addition to federal taxable income of amount of federal deduction for qualified business income from pass-through entity. Applies to tax years beginning on or after January 1, 2018.

Takes effect on 91st day following adjournment sine die.

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