



Open Government Impact Statement

79th Oregon Legislative Assembly
2018 1st Special Session

Measure: HB 4301

Only impacts on Original or Engrossed
Versions are Considered Official

Prepared by: Cameron D. Miles
Date: 5/17/2018

SUMMARY

Expands availability of elective reduced personal income tax rate for certain pass-through income to taxpayers doing business as sole proprietors.

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