

## **Open Government Impact Statement**

80th Oregon Legislative Assembly 2019 Regular Session

Measure: HB 2141

Only impacts on Original or Engrossed Versions are Considered Official

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## SUMMARY

Requires that transfer of tax credit follow uniform transfer procedures. Authorizes Department of Revenue to prescribe additional procedural requirements for transfer of credits. Requires certifying agencies to provide information about certification of tax credits to Department of Revenue. Authorizes director of certifying agency to suspend or revoke tax credit certification in certain circumstances. Allows Department of Revenue to collect unpaid taxes in case of suspension or revocation of transferable credit.

Applies to tax credits that are transferred on or after January 1, 2020.

Takes effect on 91st day following adjournment sine die.

## NOTICE OF NO OPEN GOVERNMENT IMPACT