

900 COURT ST NE S101 SALEM, OREGON 97301-4065 (503) 986-1243 FAX: (503) 373-1043 www.oregonlegislature.gov/lc

Open Government Impact Statement

80th Oregon Legislative Assembly 2019 Regular Session

Measure: HB 2155

Only impacts on Original or Engrossed Versions are Considered Official

Prepared by: Cameron D. Miles

Date: 1/14/2019

SUMMARY

Updates connection date to federal Internal Revenue Code and other provisions of federal tax law. Removes tax year of taxpayer as connection date for certain changes in Internal Revenue Code that are related to definition of taxable income.

Takes effect on 91st day following adjournment sine die.

NOTICE OF NO OPEN GOVERNMENT IMPACT