



Open Government Impact Statement

80th Oregon Legislative Assembly
2019 Regular Session

Measure: HB 2636

Only impacts on Original or Engrossed
Versions are Considered Official

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Date: 1/14/2019

SUMMARY

Increases corporate minimum tax. Increases rates of corporate excise tax to match personal income tax rates. Repeals provisions allowing personal income taxpayers to elect reduced rate on pass-through nonpassive income or income as sole proprietor.

Applies to tax years beginning on or after January 1, 2020.

Takes effect on 91st day following adjournment sine die.

NOTICE OF NO OPEN GOVERNMENT IMPACT