



## Open Government Impact Statement

80th Oregon Legislative Assembly  
2019 Regular Session

## Measure: SB 114

Only impacts on Original or Engrossed  
Versions are Considered Official

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Date: 1/14/2019

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### SUMMARY

Creates income tax credit for operation costs of housing for agricultural workers. Provides for refundability of credit and for transferability of credit earned by tax-exempt entity. Imposes limitation on total credits allowed to all owners of housing per tax year.

Extends sunset for tax credits for owner or operator of agriculture workforce housing.

Applies to tax years beginning on or after January 1, 2020, and before January 1, 2026.

Takes effect on 91st day following adjournment sine die.

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