



## Open Government Impact Statement

80th Oregon Legislative Assembly  
2019 Regular Session

## Measure: SB 147

Only impacts on Original or Engrossed  
Versions are Considered Official

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Date: 1/14/2019

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### SUMMARY

Allows personal income and corporate excise taxpayers to subtract from taxable income amounts paid as principal of or interest on qualified education loans. Reduces amount of allowed subtraction by amounts of interest deducted on federal return.

Applies to interest paid in tax years beginning on or after January 1, 2019, and before January 1, 2025.

Takes effect on 91st day following adjournment sine die.

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