



Open Government Impact Statement

80th Oregon Legislative Assembly
2019 Regular Session

Measure: SB 189

Only impacts on Original or Engrossed
Versions are Considered Official

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Date: 1/14/2019

SUMMARY

Modifies definition of "tax expenditure" applicable to automatic tax expenditure sunset provisions by excluding provisions required by federal law.

Requires Department of Revenue and Legislative Revenue Office to conduct study of statutory definition of tax expenditures and operation of automatic sunset provisions applied to tax expenditures. Requires department and office to report results of study to Legislative Assembly no later than April 1, 2021.

Takes effect on 91st day following adjournment sine die.

NOTICE OF NO OPEN GOVERNMENT IMPACT