



## Open Government Impact Statement

80th Oregon Legislative Assembly  
2019 Regular Session

## Measure: SB 195

Only impacts on Original or Engrossed  
Versions are Considered Official

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Date: 1/14/2019

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### SUMMARY

Prescribes amount of expenses for which tax credit for employment-related dependent care expenses may be claimed by removing limitations based on earned income of individual spouse, in case of joint tax filers.

Applies to tax years beginning on or after January 1, 2018.

Aligns sunset for additional personal exemption tax credit allowed for spouse of person with severe disability with sunset for additional credit for person with severe disability.

Takes effect on 91st day following adjournment sine die.

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