



## Open Government Impact Statement

80th Oregon Legislative Assembly  
2019 Regular Session

## Measure: SB 212 - A

Only impacts on Original or Engrossed  
Versions are Considered Official

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Date: 3/28/2019

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### SUMMARY

*Increases percentage of federal earned income credit allowable as credit against Oregon personal income tax. Increases amount of standard deduction.*

*First applies to tax years beginning on or after January 1, 2020.*

*Extends sunset for earned income tax credit.*

Disallows, for personal income or corporate excise tax purposes, deduction for losses from wagering transactions. Requires addition, in determination of Oregon taxable income, of amount of losses from wagering transactions if deducted on taxpayer's federal return. Applies to tax years beginning on or after January 1, 2019.

Allows deduction for qualified tuition and related expenses, on personal income tax return, as percentage of amount allowed as deduction on federal return under law applicable to 2017 tax year. Applies to 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**