

900 COURT ST NE S101 SALEM, OREGON 97301-4065 (503) 986-1243 FAX: (503) 373-1043 www.oregonlegislature.gov/lc

Open Government Impact Statement

80th Oregon Legislative Assembly 2019 Regular Session

Measure: HB 3028 - A

Only impacts on Original or Engrossed Versions are Considered Official

Prepared by: Cameron D. Miles

Date: 4/10/2019

SUMMARY

Increases percentage of federal earned income credit allowable as credit against Oregon personal income tax. Provides additional percentage tier based upon age of youngest dependent of taxpayer. Allows otherwise qualified individual to claim credit under individual taxpayer identification number in lieu of Social Security number.

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

Extends sunset for earned income tax credit.

Takes effect on 91st day following adjournment sine die.

NOTICE OF NO OPEN GOVERNMENT IMPACT