



Open Government Impact Statement

80th Oregon Legislative Assembly
2019 Regular Session

Measure: HB 2164 - A

Only impacts on Original or Engrossed
Versions are Considered Official

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Date: 6/24/2019

SUMMARY

Establishes refundable credit against personal income taxes for contributions to higher education savings network account or ABLE account. Applies to tax years beginning on or after January 1, 2020, and before January 1, 2026. Eliminates subtraction for contribution to ABLE account or higher education savings network account. Applies to tax years beginning on or after January 1, 2020.

Establishes tax credit for short line railroad rehabilitation projects. Applies to tax years beginning on or after January 1, 2020, and before January 1, 2026.

Extends sunsets for certain income and excise tax credits and property tax exemptions, and for historic property special assessment program. Makes modifications to provisions governing certain tax credits and property tax exemptions.

Creates sunset for tax exemption for vehicle used in emissions testing.

Makes modifications to corporate activity tax provisions. Applies to tax years beginning on or after January 1, 2020.

Establishes exclusion from taxable commercial activity for certain payments for single-family residential construction labor costs paid by general contractor to subcontractor. Applies to tax years beginning on or after January 1, 2020, and before January 1, 2026.

Takes effect on 91st day following adjournment sine die.

NOTICE OF NO OPEN GOVERNMENT IMPACT