



## Open Government Impact Statement

81st Oregon Legislative Assembly  
2021 Regular Session

## Measure: SB 303

Only impacts on Original or Engrossed  
Versions are Considered Official

---

Prepared by: Cameron D. Miles  
Date: 1/19/2021

---

### SUMMARY

Excludes taxes imposed by school districts from certain property tax exemption programs requiring adoption by local governments.

Provides that any exemption, partial exemption or special assessment shall not apply to property taxes imposed by school district if, on or after effective date of Act, statute granting exemption is first enacted, sunset date of statute granting exemption, partial exemption or special assessment is extended or exemption, partial exemption or special assessment is increased or extended to broader class of property by law.

Takes effect on 91st day following adjournment sine die.

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