



## Open Government Impact Statement

81st Oregon Legislative Assembly  
2021 Regular Session

## Measure: SB 842

Only impacts on Original or Engrossed  
Versions are Considered Official

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Date: 3/3/2021

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### SUMMARY

Creates income tax subtraction for recovery rebates paid to personal income taxpayers. Directs Department of Revenue to make refund payments of overpayments due to operation of subtraction as soon as practicable.

Applies to tax years beginning on or after January 1, 2020, and before January 1, 2022.

Takes effect on 91st day following adjournment sine die.

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