

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

## **Open Government Impact Statement**

81st Oregon Legislative Assembly 2021 Regular Session

Measure: SB 330 - A

Only impacts on Original or Engrossed Versions are Considered Official

Prepared by: Cameron D. Miles

Date: 4/14/2021

## **SUMMARY**

Establishes income tax credit for amount of unpaid rent forgiven by landlord and certified by Housing and Community Services Department. Subtracts from federal taxable income tenant's discharge of indebtedness income attributable to landlord's forgiveness of unpaid rent.

Takes effect on 91st day following adjournment sine die.

## NOTICE OF NO OPEN GOVERNMENT IMPACT