

## **Open Government Impact Statement**

81st Oregon Legislative Assembly 2021 Regular Session

## Measure: HB 2433 - A

Only impacts on Original or Engrossed Versions are Considered Official

Prepared by: Cameron D. Miles Date: 6/18/2021

## SUMMARY

Modifies provisions allowing for income and corporate excise tax credits. Extends or establishes sunsets for certain tax expenditures. Increases limitations on tax credits allowed for all taxpayers, for certain tax credits.

Creates subtraction from federal taxable income for amounts received as AmeriCorps national service educational awards, for personal income taxpayers. Applies to amounts received in tax years beginning on or after January 1, 2021, and before January 1, 2027.

Exempts from state and local transient lodging taxes military lodging used for temporary overnight human occupancy by active or retired members or service veterans of Armed Forces of the United States or National Guard or by employees or agents of Oregon Military Department.

Takes effect on 91st day following adjournment sine die.

## NOTICE OF NO OPEN GOVERNMENT IMPACT