



Open Government Impact Statement

82nd Oregon Legislative Assembly
2023 Regular Session

Measure: HB 2811

Only impacts on Original or Engrossed
Versions are Considered Official

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Date: 1/20/2023

SUMMARY

Creates refundable child tax credit based upon percentage of federal child tax care credit, as applicable to tax years beginning on or after January 1, 2021, and before January 1, 2022.

Applies to tax years beginning on or after January 1, 2024, and before January 1, 2030.

Directs Department of Revenue, in collaboration with Department of Human Services, to make installment payments to personal income taxpayers of estimated amount of majority of child care credit.

Applies to tax years beginning on or after next January 1 following receipt of federal approval necessary to exclude installment payments from benefit eligibility determinations, and before January 1, 2030.

Takes effect on 91st day following adjournment sine die.

NOTICE OF NO OPEN GOVERNMENT IMPACT