



## Open Government Impact Statement

82nd Oregon Legislative Assembly  
2023 Regular Session

## Measure: SB 71

Only impacts on Original or Engrossed  
Versions are Considered Official

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Date: 1/20/2023

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### SUMMARY

Creates Oregon personal income tax subtraction for child care expenses paid by taxpayer during tax year.

Applies to tax years beginning on or after January 1, 2023, and before January 1, 2029.

Takes effect on 91st day following adjournment sine die.

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