



## Open Government Impact Statement

82nd Oregon Legislative Assembly  
2023 Regular Session

## Measure: SB 1084

Only impacts on Original or Engrossed  
Versions are Considered Official

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### SUMMARY

Restores tax credit allowed for qualified research activities at increased maximum credit amount. Expands availability of credit to personal income taxpayers. Provides for refundability of portion of credit for taxpayer with fewer than 150 employees and for transferability of credit. Sets limit for credits allowed for transfer in state per tax year. Increases maximum amount of alternative qualified research credit allowed to taxpayer with insufficient increase in research expenses to claim standard credit.

Exempts from commercial activity subject to corporate activity tax amount of qualified research credit allowed against corporate excise tax.

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

Extends sunsets of certain programs providing economic incentives.

Takes effect on 91st day following adjournment sine die.

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