



Open Government Impact Statement

83rd Oregon Legislative Assembly
2025 Regular Session

Measure: HB 2437

Only impacts on Original or Engrossed
Versions are Considered Official

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SUMMARY

Digest: The Act requires a taxpayer to list on tax return the name, the date of birth and the Social Security number of the persons for whom taxpayer has deducted pay. The Act taxes the amounts that are paid to the persons for whom this is not listed. (Flesch Readability Score: 65.9).

Requires a taxpayer to list information about persons to whom the taxpayer has paid compensation that is claimed as a business deduction on the taxpayer's federal income tax return. Requires the taxpayer to add back amounts paid to the person for whom the information is not provided.

Applies to tax years beginning on or after January 1, 2026, and before January 1, 2032.

Takes effect on the 91st day following adjournment sine die.

NOTICE OF NO OPEN GOVERNMENT IMPACT