



## Open Government Impact Statement

83rd Oregon Legislative Assembly  
2025 Regular Session

## Measure: SB 225 - A

Only impacts on Original or Engrossed  
Versions are Considered Official

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Prepared by: Dexter A. Johnson  
Date: 3/20/2025

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### SUMMARY

Digest: Exempts from state income tax up to \$17,500 in federal retirement pay or pension that is received for service in the Armed Forces by a person who is 63 years of age or older. The Act applies to tax years that start on or after January 1, 2025. The Act takes effect on the 91st day after sine die. (Flesch Readability Score: 60.6).

Exempts from state income tax up to \$17,500 in federal retirement pay or pension received for service in the Armed Forces of the United States for a taxpayer who is receiving federal retirement pay or pension for service in the Armed Forces of the United States and who has attained 63 years of age before the close of the taxable year.

Applies to tax years beginning on or after January 1, 2025.

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

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