



Open Government Impact Statement

83rd Oregon Legislative Assembly
2026 Regular Session

Measure: SB 1510 - A

Only impacts on Original or Engrossed
Versions are Considered Official

Prepared by: Dexter A. Johnson
Date: 2/20/2026

SUMMARY

Digest: The Act makes technical fixes and slight policy updates to some tax statutes. (Flesch Readability Score: 63.4).

Updates the terminology used to describe certain income earned by multinational corporations to reflect a change in the term used in federal law. Aligns sunset dates for earned income tax credit provisions with the underlying sunset date for the credit.

Expands the tax credit for certified film production development contributions to allow the use of contributions for the production of commercials. Applies to fiscal years beginning on or after July 1, 2026.

Extends the sunset for the property tax exemption for cargo containers.

Repeals the requirement that revenue from a tribal tax on the distribution of motor vehicle fuel that is exempt from the gas taxes under Oregon law is subject to the highway-use restrictions under the Oregon Constitution.

Extends the applicability of the pass-through business alternative income tax and tax credit through the 2027 tax year. Allows overpayments to be credited as estimated payments for the next tax year.

Requires the State Board of Tax Practitioners to register as enrolled agents individuals who are authorized by the Internal Revenue Service to represent taxpayers as enrolled agents.

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

NOTICE OF NO OPEN GOVERNMENT IMPACT