

Other Examples of a Commercial (i.e. Business) Activities Tax, \$M

CAT/BAT = \$250 + .75% of Oregon sales above \$1 million

		Inputs	Sales			Margin	CAT/BAT
			Total	In Oregon	Exported		
S-corporation	Lumber producer	\$300.0	\$310.0	\$20.0	\$290.0	3%	\$0.143
LLC	Farmer	\$400.0	\$410.0	\$5.0	\$405.0	2%	\$0.030
Sole Proprietor	Graphic Designer	\$1.5	\$2.2	\$2.0	\$0.2	32%	\$0.008

		Inputs	Total	To Oregon	Elsewhere		CAT/BAT
C-corporation	Manufacturer w/o nexus	\$500.0	\$600.0	\$150.0	\$450.0	17%	\$1.118

Tree to Table

Production Level	Inputs	Value Added	Sales			CAT/BAT
			Total	In Oregon	Exported	
Cutting		\$5.0	\$5.000	\$1.000	\$4.000	min tax
Processing	\$1.000	\$5.0	\$6.000	\$1.500	\$4.500	\$0.004
Lumber Wholesaler	\$1.504	\$2.0	\$3.504	\$0.904	\$2.600	min tax
Furniture Manufacturer	\$0.904	\$10.1	\$11.004	\$3.004	\$8.000	\$0.015
Retailer	\$3.019	\$1.0	\$4.019	\$2.519	\$1.500	\$0.012