



Open Government Impact Statement

80th Oregon Legislative Assembly
2019 Regular Session

Measure: SB 453

Only impacts on Original or Engrossed
Versions are Considered Official

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Date: 1/14/2019

SUMMARY

Clarifies that Oregon vehicle dealers selling or trading otherwise taxable motor vehicles to other Oregon vehicle dealers for resale are not liable for motor vehicle dealer privilege tax on such sales or trades. Provides that such vehicle dealers are exempt from requirement of obtaining resale certificate to prove sale or trade is exempt from privilege tax.

Takes effect on 91st day following adjournment sine die.

NOTICE OF NO OPEN GOVERNMENT IMPACT