

Section	Description	-10	-11
1	<ul style="list-style-type: none"> Adds section 2 to ORS 317A.100 to 317A.158 	X	X
2	<ul style="list-style-type: none"> Requires taxpayers on a fiscal year that is not the calendar year <ul style="list-style-type: none"> Register with DOR File a short year tax return no later than April 15th, 2022. Prorate the thresholds for registration and the tax rate based on the number of days in the short year return timeframe Provides rule making authority to DOR related to short year returns. 	X	X
3	<ul style="list-style-type: none"> Defines tax year (except as provided in ORS 317A.103) 	X	X
4	<ul style="list-style-type: none"> Changes language to use tax year in place of calendar year 	X	X
5	<ul style="list-style-type: none"> Limits definition of commercial activity to exclude receipts by an insurer excluded under ORS 317A.100 to 317A.158. Excludes foreign and alien insurance companies from the CAT. Excludes from commercial activity exchanges of vehicles between franchised motor vehicle dealerships. Changes net revenue to receipts to align language with other sections. Modifies definition of receipts to groceries to include receipts from a person selling groceries via consignment on behalf of the owner of groceries. 	New and used	New only
6	<ul style="list-style-type: none"> Allows motor vehicle dealers to collect estimated CAT from purchaser of a leased vehicle. 	X	X
7	<ul style="list-style-type: none"> Defines tax year for unitary groups. Requires taxpayers notify DOR when changing tax years. 	X	X
8	<ul style="list-style-type: none"> Requires unitary groups designate a single member as the reporting entity. Allows for change in reporting entity only when nexus changes. 	X	X
9	<ul style="list-style-type: none"> Removes from statute the use of fiscal year information for calculating the subtraction amounts to conform with 'tax year' language. 	X	X
10	<ul style="list-style-type: none"> Conforming language (fiscal year --> tax year). 	X	X
11	<ul style="list-style-type: none"> Conforming language (fiscal year --> tax year). 	X	X
12	<ul style="list-style-type: none"> Conforming language (fiscal year --> tax year). 	X	X
13	<ul style="list-style-type: none"> Changes deadline for closed or sold businesses to file with DOR from 45 day period to April 15th of the following year. 	X	X
14	<ul style="list-style-type: none"> Removes from statute mention of specific penalties to clarify that tax administration penalties are not limited to those explicitly mentioned in statute. 	X	X
15	<ul style="list-style-type: none"> Removes from statute mention of specific penalties to clarify that tax administration penalties are not limited to those explicitly mentioned in statute. 	X	X
16	<ul style="list-style-type: none"> Conforming language (fiscal year --> tax year). Applicability date of section 14 as January 1, 2020 and before January 1, 2022. Defines applicability date of section 15 as January 1, 2022. 	X	X
17	<ul style="list-style-type: none"> Defines applicability date of sections 2, 3, 4, 7, 12 as tax years beginning on or after Jan. 1, 2021. Defines applicability date of sections 5, 6, and 13 as tax years beginning on or after Jan. 1, 2022. 	X	X
18	<ul style="list-style-type: none"> Effective date 91 days following adjournment sine die. 	X	X