

Requested by SENATE COMMITTEE ON FINANCE AND REVENUE

**PROPOSED AMENDMENTS TO
SENATE BILL 1524**

1 On page 12 of the printed bill, after line 22, insert:

2 **“SECTION 9. Section 10 of this 2022 Act is added to and made a part**
3 **of ORS 317A.100 to 317A.158.**

4 **“SECTION 10. (1) As used in this section:**

5 **“(a) ‘Eligible pharmacy’ means a pharmacy that has fewer than six**
6 **locations under common ownership in the United States. ‘Eligible**
7 **pharmacy’ does not include a pharmacy that caters primarily to**
8 **veterinary customers.**

9 **“(b) ‘Pharmacy’ has the meaning given that term in ORS 689.005.**

10 **“(2) Notwithstanding ORS 317A.100, amounts received by an eligible**
11 **pharmacy in receipt for the sale of prescription drugs are excluded**
12 **from the definition of commercial activity and are exempt from the**
13 **tax imposed under ORS 317A.116.”.**

14 In line 23, delete “9” and insert “11”.

15 After line 33, insert:

16 **“(5) Section 10 of this 2022 Act applies to tax years beginning on or after**
17 **January 1, 2022, and before January 1, 2026.”.**

18 In line 34, delete “10” and insert “12”.

19 In line 38, delete “11” and insert “13”.

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