



Open Government Impact Statement

82nd Oregon Legislative Assembly
2023 Regular Session

Measure: HB 2142

Only impacts on Original or Engrossed
Versions are Considered Official

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Date: 1/20/2023

SUMMARY

Adds processor to types of entities from which taxpayer engaged in farming operation may obtain certification stating percentage of in-state agricultural commodity sold to entity, in order to determine taxpayer's commercial activity for purposes of corporate activity tax.

Applies to tax years beginning on or after January 1, 2024.

Takes effect on 91st day following adjournment sine die.

NOTICE OF NO OPEN GOVERNMENT IMPACT