



Corporate Activity Tax Public Hearing Bill Summaries

Senate Finance and Revenue, February 24, 2025

Bill Number	Description
SB 125	This measure excludes reimbursed receipts from medical assistance under ORS chapter 414, Medicare, PEBB, OEGB, CHIP, and Tricare. It also adds an exclusion for receipts from the administration or dispensing of medications in a clinical setting other than a hospital. It applies to tax years starting on or after January 1, 2026, and before January 1, 2032.
SB 382	This measure excludes retail prescription drug sales from the Corporate Activity Tax. It applies to tax years starting on or after January 1, 2026.
SB 707	This measure excludes prescription drug sales at critical access pharmacies from the Corporate Activity Tax. It applies to tax years starting on or after January 1, 2026.