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OREGON STATE LEGISLATURE

LEGISLATIVE REVENUE OFFICE

MARCH 3, 2025

Corporate Activity Tax Public Hearing Bill Summaries

Senate Finance and Revenue, March 3, 2025

Bill Number	Description
SB 381	Increase the filing requirement and tax threshold for the Corporate Activity Tax to commercial activity greater than \$5 million.
SB 440	Increase the Corporate Activity Tax filing requirement and tax threshold for homebuilding contract receipts to commercial activity greater than \$10 million.
SB 490	Increase the filing requirement and tax threshold for the Corporate Activity Tax to commercial activity greater than \$5 million.