



Legislative Fiscal Office
83rd Oregon Legislative Assembly
2025 Regular Session

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Date: June 7, 2025

Bill Title: Relating to the corporate activity tax.

Government Unit(s) Affected: Department of Revenue, Department of Consumer and Business Services, Judicial Department, Board of Pharmacy, Department of Education, Oregon Health Authority, School Districts, Department of Early Learning and Care

Summary of Fiscal Impact

The proposed legislation has been determined to have

MINIMAL FISCAL IMPACT

on state or local government expenditures.

While this individual measure has a minimal fiscal impact, an agency may incur a greater than minimal net fiscal impact, depending on the cumulative impact of all measures enacted into law that affect the agency.