



Legislative Fiscal Office
83rd Oregon Legislative Assembly
2025 Regular Session

Prepared by: Roxanne Adams
Reviewed by: Wendy Gibson, John Borden, Emily Coates
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Bill Title: Relating to exemption of health care receipts from corporate activity tax; prescribing an effective date.

Government Unit(s) Affected: Judicial Department, Department of Early Learning and Care, School Districts, Department of Revenue, Department of Education

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.