



## Open Government Impact Statement

83rd Oregon Legislative Assembly  
2025 Regular Session

## Measure: HB 2039

Only impacts on Original or Engrossed  
Versions are Considered Official

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Date: 1/17/2025

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### SUMMARY

Digest: Raises the exemption and filing thresholds for the CAT tax. Starts with the tax year 2026. Becomes law 91 days from sine die. (Flesch Readability Score: 68.9).

Increases the exempt amount and the filing threshold for purposes of the corporate activity tax.

Applies to tax years beginning on or after January 1, 2026.

Takes effect on the 91st day following adjournment sine die.

## NOTICE OF NO OPEN GOVERNMENT IMPACT