



## Open Government Impact Statement

83rd Oregon Legislative Assembly  
2025 Regular Session

## Measure: SB 125

Only impacts on Original or Engrossed  
Versions are Considered Official

---

Prepared by: Dexter A. Johnson  
Date: 1/17/2025

---

### SUMMARY

Digest: The Act makes payments received for health care services not taxed by the corporate activity tax. (Flesch Readability Score: 63.6).

Exempts from commercial activity subject to corporate activity tax reimbursements for certain health care services, including care provided to medical assistance recipients and to Medicare recipients. Exempts receipts from medications administered or dispensed in a clinical setting other than a hospital. Applies to tax years beginning on or after January 1, 2026, and before January 1, 2032.

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

## NOTICE OF NO OPEN GOVERNMENT IMPACT