



## Open Government Impact Statement

83rd Oregon Legislative Assembly  
2025 Regular Session

## Measure: SB 707

Only impacts on Original or Engrossed  
Versions are Considered Official

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Date: 1/17/2025

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### SUMMARY

Digest: The Act makes certain rural pharmacy drug sale receipts not taxed by the CAT. (Flesch Readability Score: 77.8).

Expands the exemption for receipts from the sale of prescription drugs from commercial activity subject to the corporate activity tax to include critical access pharmacies. 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**