



Open Government Impact Statement

83rd Oregon Legislative Assembly
2025 Regular Session

Measure: SB 897

Only impacts on Original or Engrossed
Versions are Considered Official

Prepared by: Dexter A. Johnson
Date: 1/21/2025

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. 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