



Legislative Fiscal Office  
83<sup>rd</sup> Oregon Legislative Assembly  
2025 Regular Session

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**Bill Title:** Relating to an exemption for pharmacy receipts under the corporate activity tax.

**Government Unit(s) Affected:** Department of Revenue, Judicial Department, Board of Pharmacy

**Summary of Fiscal Impact**

This fiscal impact statement is for the purpose of transmitting the measure from the Senate Committee on Health Care to the Senate Committee on Finance and Revenue.

A more complete fiscal analysis on the measure will be prepared as the measure is considered in the Senate Committee on Finance and Revenue.

Further Analysis Required