



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

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**Bill Title:** Relating to the corporate activity tax.

**Government Unit(s) Affected:** Department of Revenue, Department of Consumer and Business Services, Judicial Department, Board of Pharmacy, Department of Education, Oregon Health Authority, School Districts, Department of Early Learning and Care

**Summary of Fiscal Impact**

The proposed legislation has been determined to have

**MINIMAL FISCAL IMPACT**

on state or local government expenditures.

While this individual measure has a minimal fiscal impact, an agency may incur a greater than minimal net fiscal impact, depending on the cumulative impact of all measures enacted into law that affect the agency.