

## SENATE AMENDMENTS TO SENATE BILL 123

By COMMITTEE ON FINANCE AND REVENUE

June 12

1 In line 2 of the printed bill, after “tax” insert “; creating new provisions; amending ORS  
2 317A.123 and section 59, chapter 579, Oregon Laws 2019; and prescribing an effective date”.

3 Delete lines 4 through 8 and insert:

4 “**SECTION 1.** ORS 317A.123 is amended to read:

5 “317A.123. (1) As used in this section:

6 “(a) ‘Eligible pharmacy’ means a pharmacy that has [*nine or fewer locations under common*  
7 *ownership in this state*] **at least one but fewer than 10 locations under common ownership in**  
8 **this state or a critical access pharmacy, as defined by the Oregon Health Authority by rule**  
9 **for purposes related to the Oregon Prescription Drug Program.** ‘Eligible pharmacy’ does not  
10 include a pharmacy that caters primarily to veterinary customers.

11 “(b) ‘Pharmacy’ has the meaning given that term in ORS 689.005.

12 “(2) Notwithstanding ORS 317A.100, amounts received by an eligible pharmacy in receipt for the  
13 sale of prescription drugs are excluded from the definition of commercial activity and are exempt  
14 from the tax imposed under ORS 317A.116.

15 “**SECTION 2.** The amendments to ORS 317A.123 by section 1 of this 2025 Act apply to tax  
16 years beginning on or after January 1, 2026.

17 “**SECTION 3.** Section 59, chapter 579, Oregon Laws 2019, is amended to read:

18 “**Sec. 59.** [*Section 58 of this 2019 Act*] **Notwithstanding ORS 315.037, ORS 317A.122** applies to  
19 **all** tax years beginning on or after January 1, 2020[, and before January 1, 2026].

20 “**SECTION 4.** This 2025 Act takes effect on the 91st day after the date on which the 2025  
21 regular session of the Eighty-third Legislative Assembly adjourns sine die.”.  
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