

SENATE AMENDMENTS TO SENATE BILL 125

By COMMITTEE ON FINANCE AND REVENUE

June 12

1 On page 1 of the printed bill, line 2, after the first semicolon delete the rest of the line and line
2 3 and insert “and prescribing an effective date.”.

3 Delete lines 5 through 26 and delete pages 2 through 7 and insert:

4 **“SECTION 1. Section 2 of this 2025 Act is added to and made a part of ORS 317A.100 to**
5 **317A.158.**

6 **“SECTION 2. Notwithstanding ORS 317A.100, receipts from the administration or dis-**
7 **persation of medications in a clinical setting other than a hospital are excluded from the**
8 **definition of commercial activity and are exempt from the tax imposed under ORS 317A.116.**

9 **“SECTION 3. Section 2 of this 2025 Act is amended to read:**

10 **“Sec. 2. (1)** Notwithstanding ORS 317A.100, receipts from the administration or dispensation of
11 medications in a clinical setting other than a hospital are excluded from the definition of commercial
12 activity and are exempt from the tax imposed under ORS 317A.116.

13 **“(2) A taxpayer shall subtract from commercial activity an amount equal to 50 percent**
14 **of the sum of amounts received as reimbursement paid:**

15 **“(a) For the cost of health care provided to medical assistance recipients under ORS**
16 **chapter 414;**

17 **“(b) By the Centers for Medicare and Medicaid Services or by a Medicare Advantage plan**
18 **for the cost of health care provided to Medicare recipients; or**

19 **“(c) By the Public Employees’ Benefit Board, the Oregon Educators Benefit Board, the**
20 **Children’s Health Insurance Program or the United States Department of Defense, under a**
21 **TRICARE contract for the cost of health care provided.**

22 **“SECTION 4. Section 2 of this 2025 Act, as amended by section 3 of this 2025 Act, is amended**
23 **to read:**

24 **“Sec. 2. [(1) Notwithstanding ORS 317A.100, receipts from the administration or dispensation of**
25 **medications in a clinical setting other than a hospital are excluded from the definition of commercial**
26 **activity and are exempt from the tax imposed under ORS 317A.116.]**

27 **“[(2) A taxpayer shall subtract from commercial activity an amount equal to 50 percent of the sum**
28 **of]**

29 **“Notwithstanding ORS 317A.100, the following amounts are excluded from the definition**
30 **of commercial activity and are exempt from the tax imposed under ORS 317A.116:**

31 **“(1) Receipts from the administration or dispensation of medications in a clinical setting**
32 **other than a hospital.**

33 **“(2) Any** amounts received as reimbursement paid:

34 **“(a) For the cost of health care provided to medical assistance recipients under ORS chapter**
35 **414;**

1 “(b) By the Centers for Medicare and Medicaid Services or by a Medicare Advantage plan for
2 the cost of health care provided to Medicare recipients; or

3 “(c) By the Public Employees’ Benefit Board, the Oregon Educators Benefit Board, the
4 Children’s Health Insurance Program or the United States Department of Defense, under a
5 TRICARE contract for the cost of health care provided.

6 “**SECTION 5.** (1) **Section 2 of this 2025 Act applies to tax years beginning on or after**
7 **January 1, 2026, and before January 1, 2028.**

8 “(2) **The amendments to section 2 of this 2025 Act by section 3 of this 2025 Act apply to**
9 **tax years beginning on or after January 1, 2028, and before January 1, 2030.**

10 “(3) **Notwithstanding ORS 315.037, the amendments to section 2 of this 2025 Act by sec-**
11 **tion 4 of this 2025 Act apply to all tax years beginning on or after January 1, 2030.**

12 “**SECTION 6.** **This 2025 Act takes effect on the 91st day after the date on which the 2025**
13 **regular session of the Eighty-third Legislative Assembly adjourns sine die.”.**

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