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76th Legislative Assembly
SENATE FINANCE & REVENUE COMMITTEE

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Corporate Tax Base Issues

- **Too early to tell how components have changed under new corporate minimum.**
 - Entity Tax**
 - Sales based minimum c-corp taxpayers**
 - Split between revenue generated by higher tax rate and new minimum**
- **Definition of Oregon Sales and Cost of Performance Definition**
- **Impact of minimum on certain industries and organizational structures**
 - Co-ops**
 - Low margin/high volume businesses**
 - Service industries**

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