



## Open Government Impact Statement

80th Oregon Legislative Assembly  
2020 Regular Session

## Measure: HB 4009

Only impacts on Original or Engrossed  
Versions are Considered Official

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Date: 1/31/2020

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### SUMMARY

Modifies administrative provisions of corporate activity tax. Specifies that taxpayer is required to register one time only. Provides that returns and allowances are allowed as offset against commercial activity in year commercial activity is received. Provides for commercial activity ratio for apportionment of subtraction. Establishes penalties for failure to file annual return or failure to pay tax by due date of annual return. Applies to tax years beginning on or after January 1, 2020.

Takes effect on 91st day following adjournment sine die.

## **NOTICE OF NO OPEN GOVERNMENT IMPACT**