

The background of the slide features a large, faint, circular seal of the State of Oregon. The seal contains the text "STATE OF OREGON" at the top and "1859" at the bottom. In the center is a shield with various symbols, including a plow, a sheaf of wheat, and a tree, flanked by two figures. The entire slide has a solid teal background.

Corporate Activity Tax Revenue: Estimates vs Actuals

Senate Finance & Revenue Committee

September 22, 2022



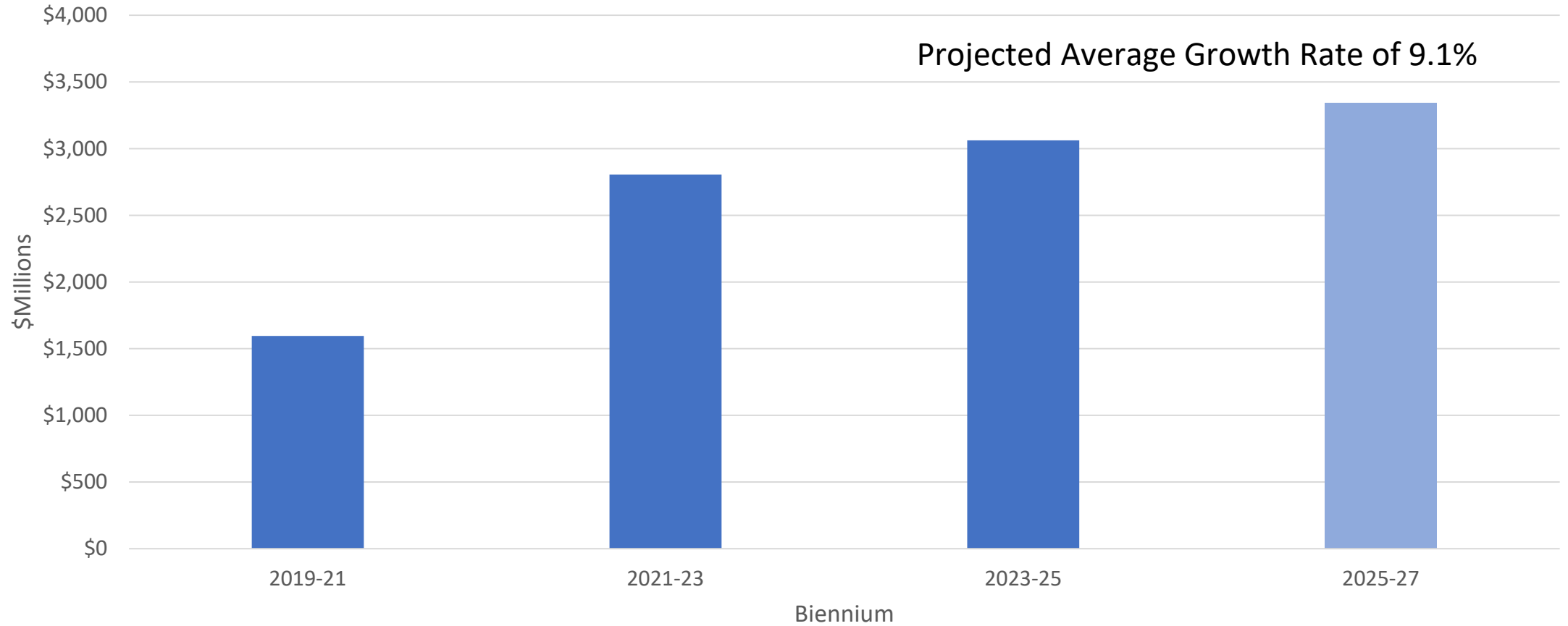
Estimation Method

- Considered several states with similar such taxes: MI, NH, NV, OH, TX, & WA
- Three primary data sources: Oregon, Ohio, Washington
- History of OH CAT collections as a share of the state's economy
- Primary reliance on Oregon tax return data (from the DOR)
- Forecast was not made at the sector/size disaggregation



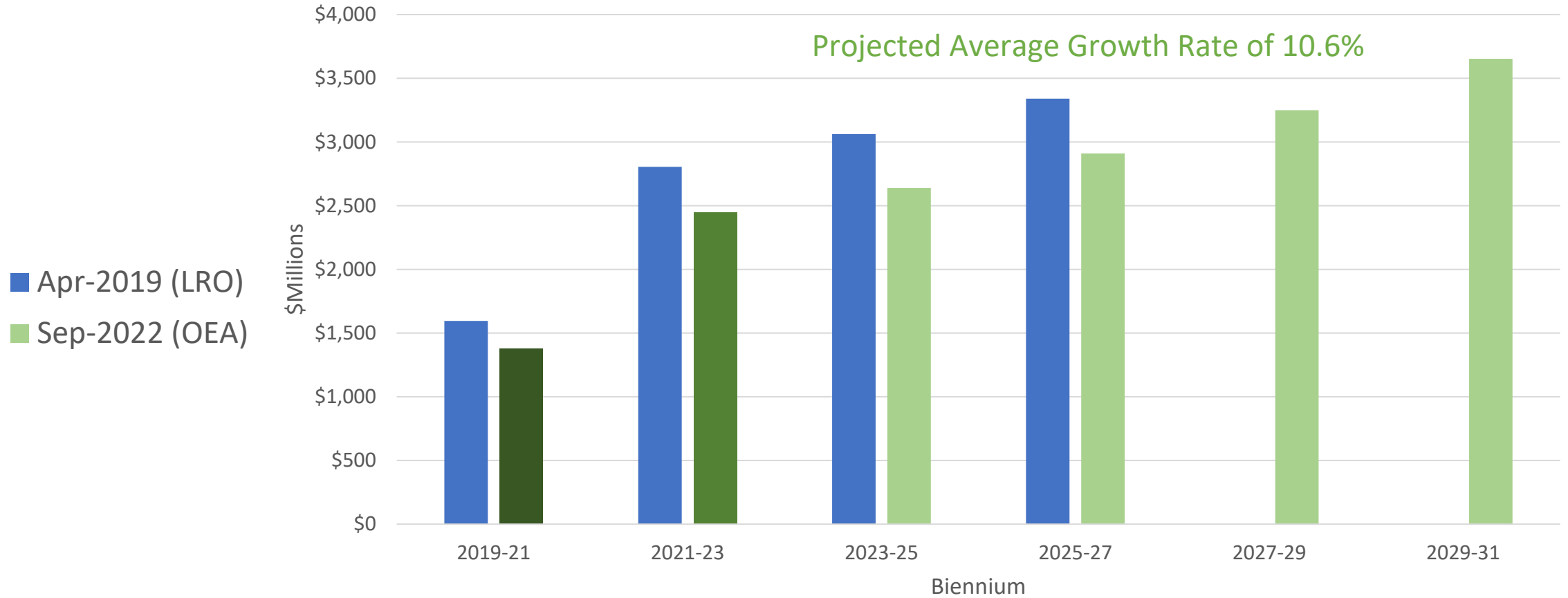


Initial CAT Revenue Projections (LRO)



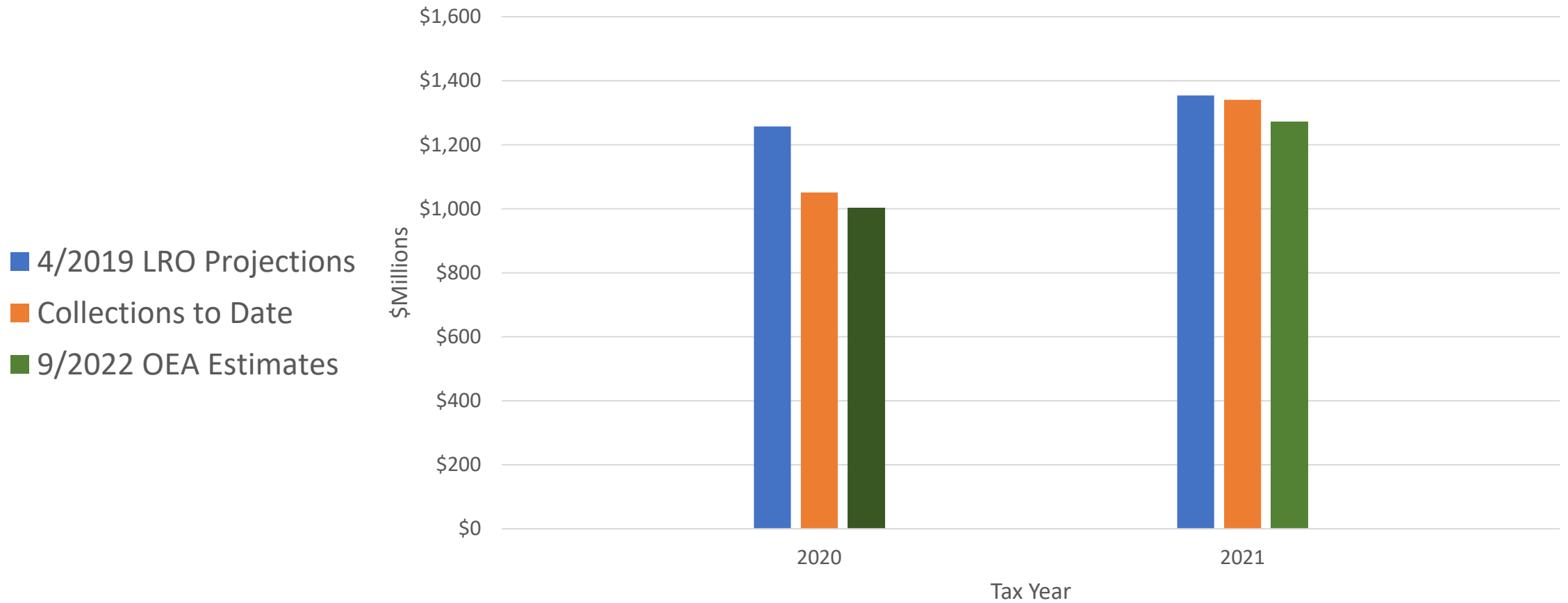


Initial and Current Revenue Projections



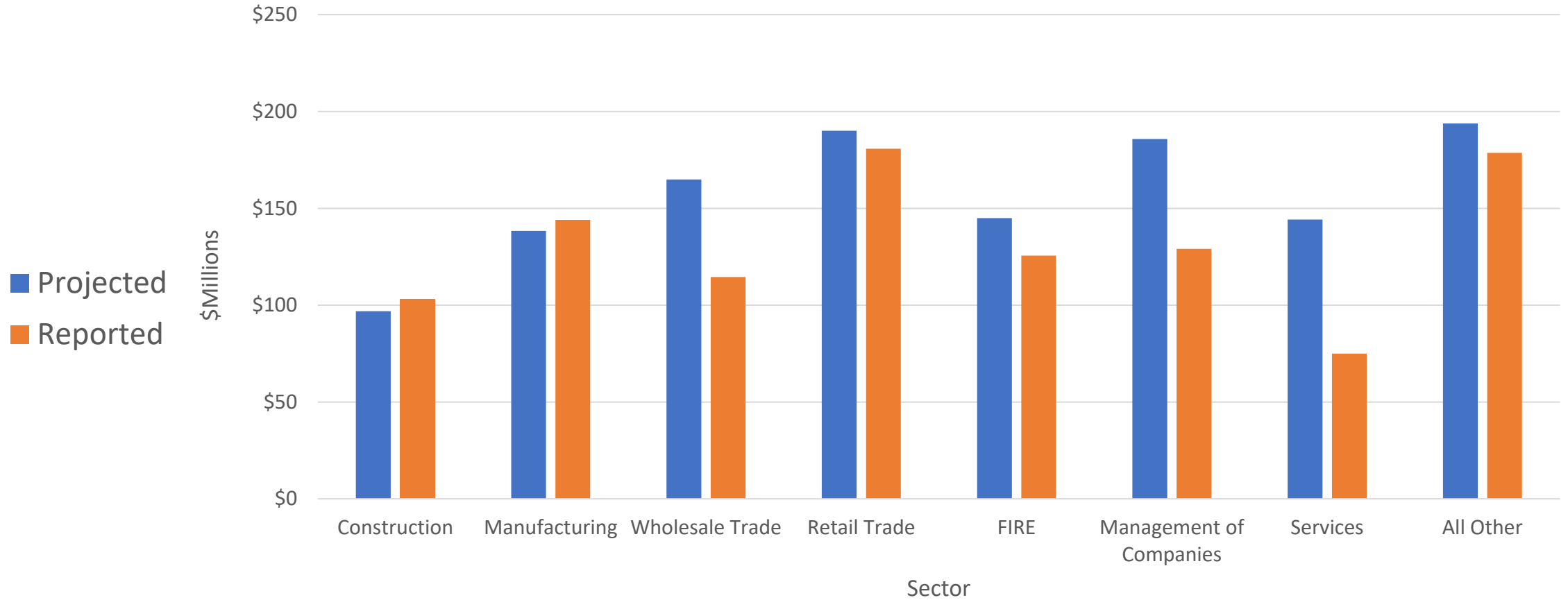


Net Collections for Tax Years 2020 & 2021.....so far





Taxes by Sector, 2020



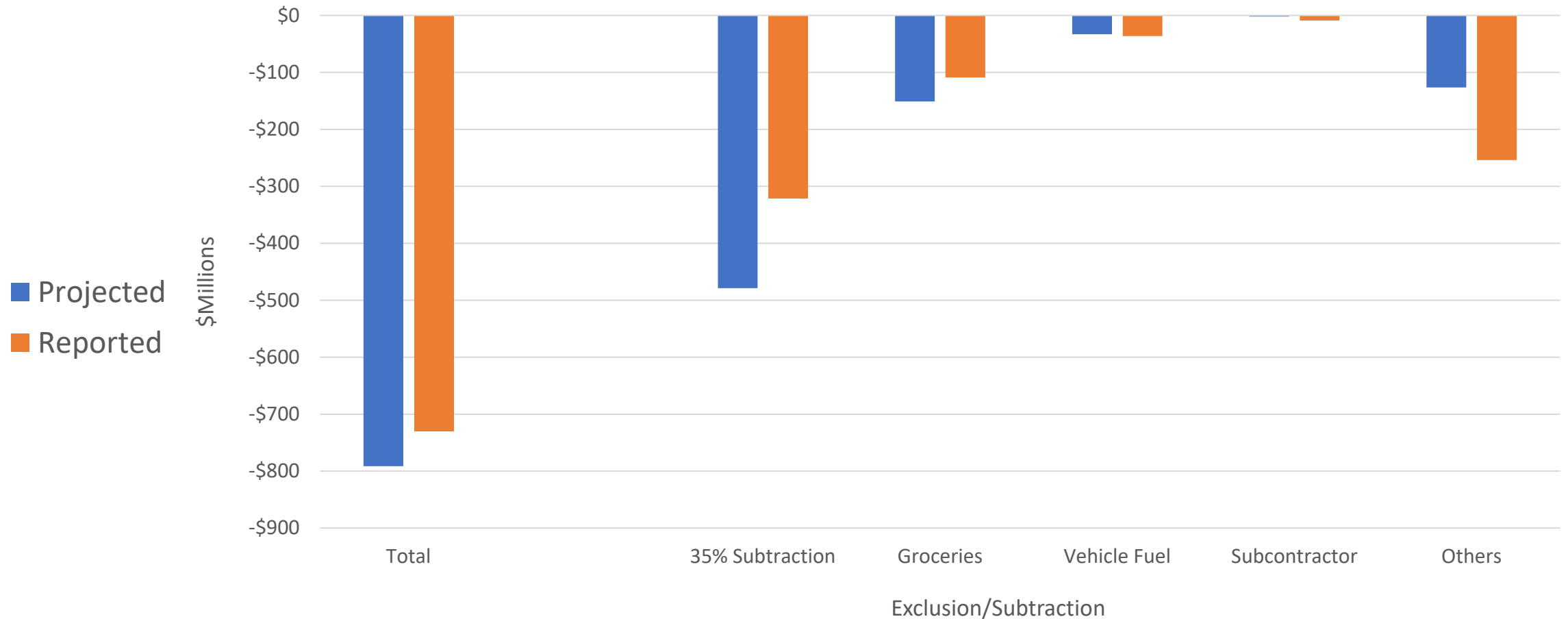


Taxes By Commercial Activity, 2020



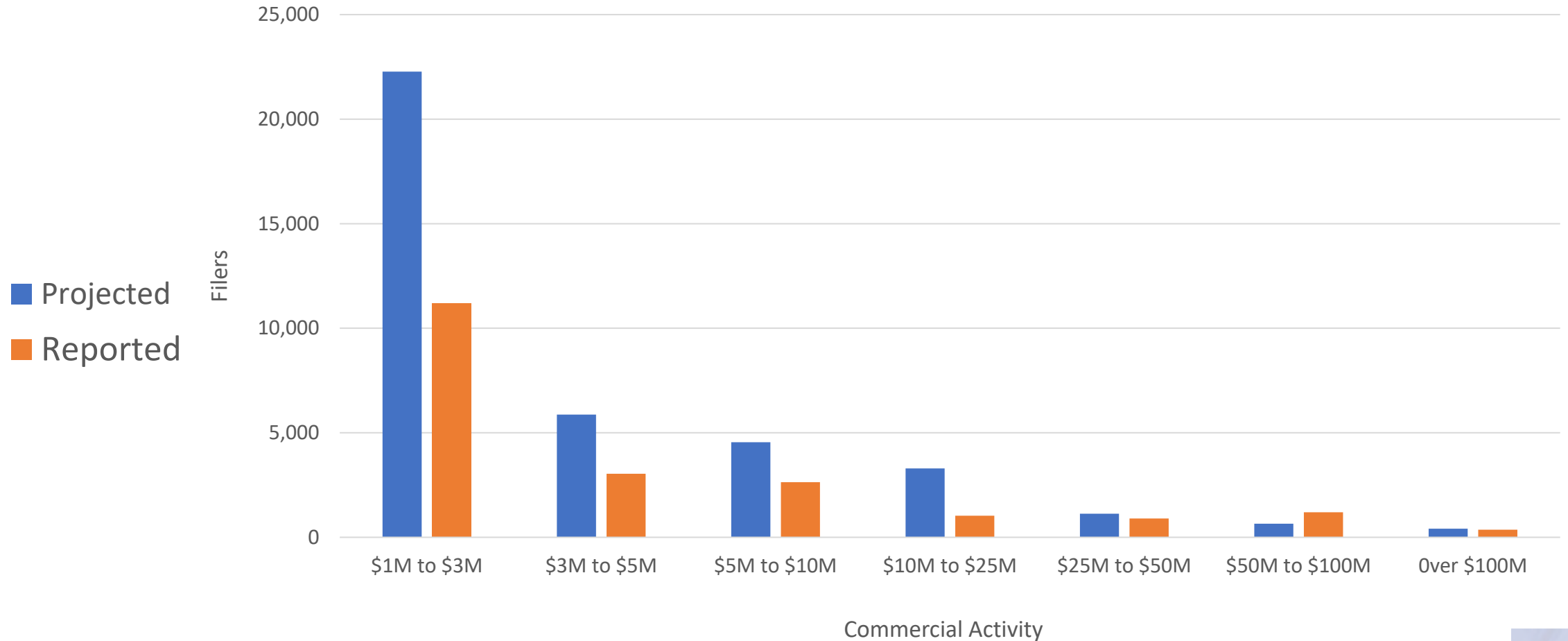


Tax Impact of Exclusions & Subtractions, 2020



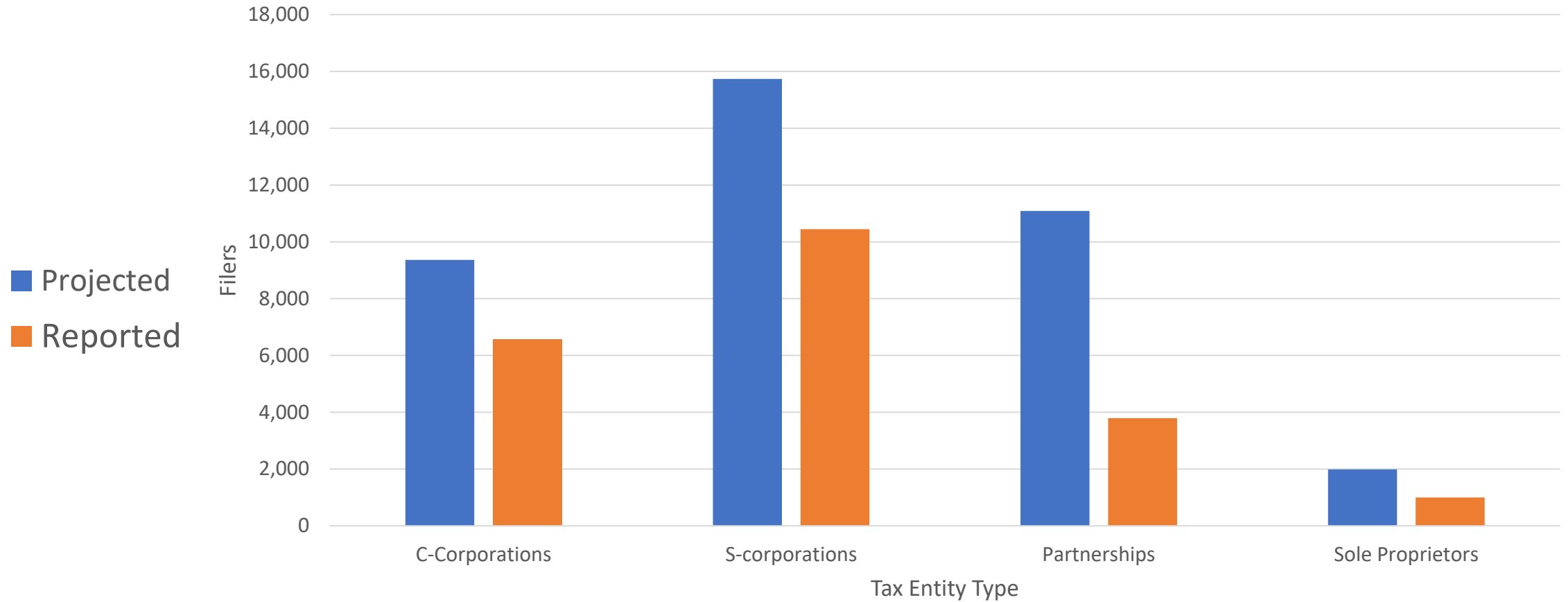


Filers by Commercial Activity, 2020





Types of Filers, 2020



For More Information

- Legislative Revenue Office
- ~~900 Court St. NE, Room 160~~
- 255 Capitol St NE, 5th Floor
 - Public Services Building
- Salem, OR 97301
- 503-986-1266
- <https://www.oregonlegislature.gov/lro>