



## Open Government Impact Statement

81st Oregon Legislative Assembly  
2021 Regular Session

## Measure: SB 164

Only impacts on Original or Engrossed  
Versions are Considered Official

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Date: 1/19/2021

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### SUMMARY

Modifies provisions of corporate activity tax. Expands exemption for grocery sales to include groceries held by consignee store operator. Expands exemption for motor vehicle dealer transactions to include all new vehicle exchanges between franchised motor vehicle dealerships. Expands exception allowing vehicle dealer to collect estimated portion of tax from purchaser to include collection from lessee.

Applies to tax years beginning on or after January 1, 2022.

Takes effect on 91st day following adjournment sine die.

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