

Requested by SENATE COMMITTEE ON FINANCE AND REVENUE

**PROPOSED AMENDMENTS TO
SENATE BILL 1524**

1 On page 10 of the printed bill, after line 31, insert:

2 **“SECTION 5a. Section 5b of this 2022 Act is added to and made a**
3 **part of ORS 317A.100 to 317A.158.**

4 **“SECTION 5b. (1) As used in this section:**

5 **“(a) ‘Community pharmacy’ means a pharmacy with prescription**
6 **drug sales that are at least 90 percent of its total annual sales.**

7 **“(b) ‘Long term care facility’ has the meaning given that term in**
8 **ORS 442.015.**

9 **“(c) ‘Pharmacy’ and ‘prescription drug’ have the meanings given**
10 **those terms in ORS 689.005.**

11 **“(2) Receipts are exempt from the tax imposed under ORS 317A.116**
12 **if made from the sale of prescription drugs:**

13 **“(a) By a community pharmacy; or**

14 **“(b) To a long term care facility.”.**

15 On page 12, after line 29, insert:

16 **“(4) Section 5b of this 2022 Act applies to tax years beginning on or after**
17 **January 1, 2022, and before January 1, 2028.”.**

18 In line 30, delete “(4)” and insert “(5)”.

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