

D R A F T

SUMMARY

Digest: The Act tells the LRO to study the corporate activity tax. (Flesch Readability Score: 64.9).

Requires the Legislative Revenue Officer to study the corporate activity tax. Directs the Legislative Revenue Officer to submit findings to the interim committees of the Legislative Assembly related to revenue not later than December 1, 2026.

A BILL FOR AN ACT

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Relating to the corporate activity tax.

Be It Enacted by the People of the State of Oregon:

SECTION 1. The Legislative Revenue Officer shall study the corporate activity tax. The Legislative Revenue Officer shall submit a report in the manner provided by ORS 192.245, and may include recommendations for legislation, to the interim committees of the Legislative Assembly related to revenue no later than December 1, 2026.

SECTION 2. Section 1 of this 2025 Act is repealed on January 2, 2027.
