



## Open Government Impact Statement

82nd Oregon Legislative Assembly  
2023 Regular Session

## Measure: HB 2073 - A

Only impacts on Original or Engrossed  
Versions are Considered Official

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### SUMMARY

Provides that if due date of corporate activity tax return falls on Saturday, Sunday or legal holiday, return is due on next business day. Removes good cause requirement for discretionary extension of time to make corporate activity tax payment. Applies to tax years beginning on or after January 1, 2023.

Adds processor to types of entities from which taxpayer engaged in farming operation may obtain certification stating percentage of in-state agricultural commodity sold to entity, in order to determine taxpayer's commercial activity for purposes of corporate activity tax. Exempts from commercial activity cost paid by dealer for item of precious metal. Applies to all tax years beginning on or after January 1, 2024.

Takes effect on 91st day following adjournment sine die.

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