



Open Government Impact Statement

82nd Oregon Legislative Assembly
2024 Regular Session

Measure: SB 1542

Only impacts on Original or Engrossed
Versions are Considered Official

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Date: 2/1/2024

SUMMARY

Digest: Raises exemption and filing thresholds for CAT tax. Exempts health care reimbursements. Starts with tax year 2025. Becomes law 91 days from sine die. (Flesch Readability Score: 63.2).

Increases the exempt amount and filing threshold for purposes of the corporate activity tax. Exempts reimbursements for certain health care services, including care provided to medical assistance recipients and to Medicare recipients.

Applies to tax years beginning on or after January 1, 2025.

Takes effect on the 91st day following adjournment sine die.

NOTICE OF NO OPEN GOVERNMENT IMPACT