

Submitter: Matt McElligott
On Behalf Of: OCA
Committee: Senate Committee On Finance and Revenue
Measure: SB1542

Prior to the adoption of the Corporate Activity Tax, all Natural Resource industries requested to be exempted because of the structure of agriculture and the very close, sometimes nonexistent, margins farmers and ranchers operate with. We are price takers and the markets we sell into fluctuate rapidly. Ranchers pay all of their input costs up front and wait for extended periods for a return on their investment. It has been our position that the gross receipts tax of the CAT is a burden Oregon's food producers should not be required to absorb.