



## Open Government Impact Statement

83rd Oregon Legislative Assembly  
2025 Regular Session

## Measure: HB 2118

Only impacts on Original or Engrossed  
Versions are Considered Official

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Date: 1/17/2025

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### SUMMARY

Digest: The Act exempts certain plants grown by farmers from tax under the CAT. (Flesch Readability Score: 83.0).

Exempts certain agricultural commodities from commercial activity subject to the corporate activity tax. Applies to tax years beginning on or after January 1, 2026.

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

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