



Open Government Impact Statement

83rd Oregon Legislative Assembly
2025 Regular Session

Measure: SB 382

Only impacts on Original or Engrossed
Versions are Considered Official

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Date: 1/17/2025

SUMMARY

Digest: The Act makes all pharmacy drug sale receipts not taxed by the corporate activity tax. (Flesch Readability Score: 61.8).

Exempts receipts from the sale of prescription drugs by all licensed retail pharmacies 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