



Open Government Impact Statement

83rd Oregon Legislative Assembly
2025 Regular Session

Measure: SB 440

Only impacts on Original or Engrossed
Versions are Considered Official

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Date: 1/17/2025

SUMMARY

Digest: The Act raises the exemption amount and the filing threshold for the CAT for home builders. (Flesch Readability Score: 68.9).

Increases the exempt amount and the filing threshold for purposes of the corporate activity tax as applicable to homebuilding contracts.

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