



Saturday, June 24, 2023

Lori Brocker  
Secretary of the Senate

James Goulding  
Publications Coordinator

Subject: Vote Explanation HB 2073 A

Dear Secretary Brocker and Publications Coordinator Goulding,

Please accept this vote explanation for HB 2073 A to become a permanent entry in the journal:

In attempt to comply with [Senate Rule 13.02](#), Oregon Statute [ORS 171.134](#), and [Legislative Councils Form and Style Manual](#), I am submitting the following revised measure summary:

*The bill makes changes to the Corporate Activity Tax (CAT). The bill allows an exclusion when dealers sell certain precious metal items. It exempts the cost paid by the dealers for those items from the CAT tax. The bill also expands an exclusion that is now used for farm sales to brokers or wholesalers. The bill adds “processors” to potential buyers that can provide a form that shows the percent of the farm’s goods sold out-of-state. The out-of-state sales can then be excluded from the farm’s CAT tax. These two parts take effect for tax years starting on or after January 1, 2024. The bill also allows a later tax filing deadline for CAT payers that have an extension of time to file their income tax forms for the same tax year. Aligns CAT filing deadline to federal income tax deadline, when the due date would be on a holiday observed by the IRS. This is for tax years starting on or after January 1, 2023. Takes effect on 91st day after sine die.*

FLESH SCORE: 68.7

Senate President Robert Wagner has also submitted this redrafted summary in the form of the 3<sup>rd</sup> Reading Measure Digest as a floor letter in an attempt to comply with [Senate Rule 13.02](#), Oregon Statute [ORS 171.134](#), and [Legislative Councils Form and Style Manual](#).

Additionally, this revised summary has been read on the record by the bill carrier.

Thank you.

Respectfully submitted,

Senator Dick Anderson  
District 1