

New, Interesting, and Weird: Oregon

Presentation to
WSATA

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Agenda

- Vehicle Taxes
- Bicycle Tax
- Heavy Equipment Rental Tax (HERT)
- Corporate Activity Tax (CAT)
- Other programs in the works

Vehicle Privilege and Use Taxes

- Effective date January 1, 2018
- Privilege tax imposed on Oregon dealers
- Use tax imposed on Oregon residents or businesses
- Tax rate 0.5 percent of retail sales price
- Reporting requirements
- Revenue generation

Bicycle Excise Tax

- Effective date January 1, 2018
- Retailers who sell bicycles in Oregon collect tax from purchaser
- Tax rate of \$15 on new bicycles with retail price of \$200 or more

Heavy Equipment Rental Tax (HERT)

- Effective date January 1, 2019
- Tax rate is 2% on rental price
- Heavy equipment and tools that are subject are exempt from ad valorem property tax
- Quarterly filing and payments
- True-up process

Corporate Activity Tax (CAT)

- Effective January 1, 2020
- Applies to all business types with commercial activity
- Quarterly payments, annual filing required
- Thresholds
- 35% deduction for COGS or labor costs
- Tax rate, \$250 plus 0.57% on taxable commercial activity over \$1 million
- Exclusions, sourcing, and apportionment

Potential New Programs

- High hazard oil train
- Paid family medical leave
- Employer healthcare contribution assessment
- Tax on vaporizer oils

Questions?

If you have additional questions after today,
please contact:

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