



Oregon

Kate Brown, Governor

Department of Revenue
955 Center St NE
Salem, OR 97301-2555
www.oregon.gov/dor

November 13, 2019

Honorable Senator Mark Hass
900 Court Street, S-207
Salem, OR 97301

Dear Senator Hass:

My office is in receipt of your letter dated October 23, 2019 concerning the new Corporate Activities Tax. In the letter, you expressed concern that the department will adopt rules prohibiting taxpayers from passing the cost of the new tax on to their customers.

The department has no plan to adopt such rules. There is no statutory basis that would authorize us to adopt such a ban because there is no applicable prohibition in statute.

Thank you for your input and we remain open to future communication.

Respectfully,

Nia Ray, Director
Oregon Department of Revenue