

Commercial Activities Tax

Exemptions: petroleum

Tax = \$250 + .48% > \$1M (Oregon sales)

	Tax Year (\$M)					
	2020	2021	2022	2023	2024	2025
CAT	\$1,334	\$1,402	\$1,470	\$1,535	\$1,604	\$1,677

Business Activities Tax (Value Added Tax)

U.S. Value Added = Gross Receipts - inventory costs - other costs

Apportionment = Oregon Receipts / U.S. Receipts

Tax = (U.S. Value Added) * (Apportionment %) * (1.4% tax rate)

	Tax Year (\$M)					
	2020	2021	2022	2023	2024	2025
BAT	\$1,344	\$1,413	\$1,481	\$1,546	\$1,616	\$1,689

Examples

	Business Income/Expenses (\$ Millions)			
	Manufacturer	Consultant	Restaurant	Ag Producer
U.S. Sales	\$600.0	\$30.0	\$6.0	\$150.0
Oregon Sales	\$15.0	\$5.0	\$6.0	\$16.0
Input Cost	\$375.0	\$6.0	\$3.2	\$60.0
K Investment	\$50.0	\$1.0	\$0.5	\$30.0
Other expenses	\$5.0	\$0.5	\$0.2	\$11.0
BAT Base	\$170.0	\$22.5	\$2.1	\$49.0
Apport %	2.5%	16.7%	100.0%	10.7%
	Business Tax (\$)			
CAT	\$67,200	\$19,200	\$24,000	\$72,000
BAT	\$59,325	\$51,333	\$22,400	\$72,427