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Be Aware: The CAT Is on the Prowl - the Oregon Department of Revenue's Town Hall Meetings Begin Tonight

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We have recently discussed in several blog posts Oregon's new Corporate Activity Tax ("CAT"), a gross receipts tax that will become effective January 1, 2020. As we announced in our most recent post on this topic, the Oregon Department of Revenue (the "Department") will soon commence the rule drafting process. In order to obtain input from taxpayers and tax advisors, it will hold town hall meetings around the state.

Yesterday, the Department announced the schedule of these meetings. Surprisingly, the first meeting is scheduled for **tonight** in Newport, and meetings will take place later this week in Corvallis and Beaverton. Additional meetings throughout the state will occur over the next few weeks. The meeting in Portland will take place at the Portland State Office Building in the Lloyd District on Thursday, October 3, 2019, from 5:30 pm to 7:00 pm.

According to a news release issued yesterday, the following issues are expected to be discussed at the town hall meetings:

- Who must register for the CAT;
- When and how businesses register;
- Who must file and who must pay the tax;
- Annual returns based on calendar year activity;
- How commercial activity is defined;
- Exemptions for charitable organizations;
- Exclusions for groceries, subcontractors, wholesalers and others;
- What counts toward the 35% subtraction;
- How estimated payments will be calculated; and
- When estimated payments will be due.

We encourage taxpayers and tax advisors to attend and actively participate in the meetings conducted in their geographic area. Providing input will hopefully help ensure the rules are

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well thought out and comprehensive. Likewise, obtaining feedback from the Department will help us understand how it intends to apply the CAT.

We will keep you posted as we learn more about the CAT and the Department's administrative rule making. Stay tuned!

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