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The Oregon Department of Revenue Is Hitting the Road Again - the CAT Tour Continues

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The CAT Tour

As previously discussed, late last year, the Oregon Department of Revenue (the "Department") conducted several town hall meetings with taxpayers and tax practitioners across the state to discuss the Corporate Activity Tax (the "CAT"), answer questions and solicit feedback about administration of the new tax regime. I am happy to report that the Department is hitting the road again!

The Department announced on February 6 that it will be hosting another series of meetings across the state next month. The meetings are aimed at providing information to and answering the questions of taxpayers and tax professionals about the CAT and the newly issued administrative rules.

In 1960, the late rhythm and blues artist Percy Mayfield wrote the song, "Hit the Road Jack." Ray Charles performed the song, making it number one on the Billboard Hot 100 in the fall of 1961. As the lyrics go, "Hit the road Jack and don't you come back. No more, no more, no more, no more."

The lyrics of "Hit the Road Jack" are only partially applicable to the Department in this instance. Like me, many members of the tax community are continuing to struggle with the complexities of the CAT and its application. Consequently, we welcome the Department's input and discussion. In fact, I applaud its efforts to "hit the road" in order to connect with affected businesses and the tax community. Of course, we want the Department to continue its outreach on the CAT. So, Percy Mayfield's lyric "...don't you come back. No more, no more, no more, no more," is definitely not appropriate in this case.

The Department's road show will be a 13-stop tour. The first show will occur on March 2 in Bend. Additional shows will be held in Portland, Ontario, La Grande, The Dalles, Klamath Falls, Ashland, Eugene, Gresham, Coos Bay, Lincoln City, Seaside and Keizer. View the full listing of venues.

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A member of our team will attend at least one of the meetings. We will report back to you with any information we glean from the meetings. If you can attend a meeting, we strongly suggest you do so.

ACH Online Payments Available

The Department just announced that taxpayers may now make online ACH CAT payments.

To make online payments, taxpayers must submit a specific credit application for the CAT.

The application can be found on the Department's CAT webpage.

After the application is completed, the Department will provide the taxpayer with a confirmation, and the routing and account number for payments. **Be aware:** The routing and account number are solely for use with respect to making payments under the CAT. They cannot be used for making other Oregon tax payments. Further, the routing and account numbers used for other Oregon tax programs cannot be used for making CAT payments.

CAT FAQs Expanded

The Department's CAT webpage continues to be populated with new information about the CAT. In fact, last week, the Department added more questions and answers about the CAT. Two notable new additions are: (i) whether receipts from sales to wholesalers are excluded from commercial activity; and (ii) whether receipts from the sales of groceries are excluded from commercial activity. The FAQ section is aimed at providing very high-level summaries of the CAT administrative rules as well as areas where the Department believes administrative rules are unnecessary. While the answers to the FAQs do not provide a lot of detail, they are worthy of review.

I apologize for being so Oregon-centric these past several weeks, but the complexities of the CAT are creating a lot of discussion and questions among clients and members of the tax community. So, we will continue to provide necessary guidance. Stay tuned!

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Tagged as ACH online payments, corporate activity tax, Corporate Tax, Oregon, Oregon businesses, Oregon CAT, Oregon Department of Revenue, Oregon Taxpayers, rulemaking, tax practitioner, taxable commercial activity

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