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# Governor Kate Brown Announces Tax Relief for Small Businesses Impacted by COVID-19

December 14, 2020

*Department of Revenue also extends Oregon payment due date for amusement device tax*

Salem, OR—Governor Kate Brown today announced new measures the Oregon Department of Revenue will take to provide tax relief to Oregon small businesses suffering from the economic impacts of COVID-19. These measures will eliminate penalties and interests on 2019 income tax due from Oregon businesses who are struggling to pay tax bills amid COVID-19 restrictions.

“I have heard from business owners across the state about the struggle to keep their doors open during these difficult times," said Governor Brown. "Small business owners who play by the rules shouldn’t face penalties and fees because COVID-19 has robbed them of their livelihood. In March, the Department of Revenue implemented measures to help all taxpayers navigate COVID-19. Today we are announcing an expansion of that relief to help business owners who are struggling.”

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The additional tax relief provisions apply to Personal Income, Corporate Excise, and Corporate Income taxes:

• 100% penalty waivers on 2019 income tax due from businesses that are impacted by COVID-19.
• 100% interest waivers on 2019 income tax due from small businesses that are impacted by COVID-19 and that have less than $5 million in gross receipts.
• Continuing to provide extended payment plans of up to 36 months for any taxpayer impacted by COVID-19 when entering into an approved payment plan.

In addition to these measures, the Governor has directed the Oregon Department of Revenue to extend the due date of the amusement device tax (lottery machines) for the second quarter of tax year 2020 from January 14, 2021, to April 14, 2021. This will provide additional relief for Oregon restaurants and bars experiencing economic hardship.

Information about tax relief offered by the Department of Revenue is available here (https://oregon.us2.list-manage.com/track/click?u=41b11f32beefba0380ee8ecb5&id=f7693be843&e=8b2ce66d7f) .

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