

SENATE AMENDMENTS TO SENATE BILL 180

By COMMITTEE ON FINANCE AND REVENUE

April 10

- 1 On page 1 of the printed bill, line 2, after “ORS” delete the rest of the line and line 3 and insert
2 “317.710.”.
- 3 In line 21, after the period delete the rest of the line and line 22.
- 4 On page 2, delete lines 2 through 13 and insert:
- 5 “(d) A corporation that would not be a member of an affiliated group filing a consolidated state
6 return based solely on the application of section 1504(b)(6) of the Internal Revenue Code must be
7 included in the consolidated state return filed by the affiliated group.”.
- 8 In line 14, restore the bracketed material and delete the boldfaced material.
- 9 In line 22, restore the bracketed material and delete the boldfaced material.
- 10 After line 28, insert:
- 11 “(8) The Department of Revenue may prescribe by rule the method by which a consolidated state
12 return shall be filed under this section.”.
- 13 Delete lines 29 through 45 and delete pages 3 and 4 and insert:
- 14 “**SECTION 2. The amendments to ORS 317.710 by section 1 of this 2009 Act apply to tax**
15 **years beginning on or after January 1, 2010.**”.
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