

**PROPOSED AMENDMENTS TO  
HOUSE BILL 4200**

1 On page 4 of the printed bill, delete lines 1 through 8 and insert:

2 “(b) A judgment awarding an amount determined under subsection (8) of  
3 this section.

4 “(8) The amount of the award shall equal the total of:

5 “(a) The difference, if any, between:

6 “(A) The amount of taxes due from the taxpayer, computed from the date  
7 of breach through termination of the qualifying investment contract, using  
8 the method of apportioning business income:

9 “(i) Under the tax laws that would have applied to the taxpayer but for  
10 the qualifying investment contract; or

11 “(ii) Identified in the judgment as fairly representing the extent of the  
12 taxpayer’s business activity in this state; and

13 “(B) The amount of taxes due from the taxpayer during the same period  
14 using the single sales factor method; and

15 “(b) Interest on the amount determined under paragraph (a) of this sub-  
16 section, computed at the rate established under ORS 305.220.”.

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