

PRELIMINARY

77TH OREGON LEGISLATIVE ASSEMBLY
2013 REGULAR SESSION
STAFF MEASURE SUMMARY
HOUSE REVENUE COMMITTEE

MEASURE: HB 2232
CARRIER:

REVENUE:
FISCAL:

Action:

Vote:

Yeas:

Nays:

Exc.:

Prepared By: Chris Allanach, Economist

Meeting Dates: 2/11

WHAT THE BILL DOES: Ensures that the Department of Revenue administration of the withholding tax and the corporate minimum tax should be performed as though they are both based on net income.

ISSUES DISCUSSED:

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EFFECT OF COMMITTEE AMENDMENTS:

BACKGROUND: In recent, unrelated court cases, the Oregon Tax Court has ruled that neither the withholding tax nor the corporate minimum taxes are based on net income. The consequences of that decision could require certain administrative changes by the department. This bill would ensure that the department may continue to administer the taxes without any such changes.

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