

**FISCAL IMPACT OF PROPOSED LEGISLATION**

**Measure: HB 3069 - 4**

Seventy-Seventh Oregon Legislative Assembly – 2013 Regular Session  
Legislative Fiscal Office

***Only Impacts on Original or Engrossed  
Versions are Considered Official***

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Date: 5/29/13

**Measure Description:**

Retroactively amends statute to provide, for purposes of corporate taxation, expenses paid to related member for use of intangible property and required to be added to federal taxable income do not include expenses paid to foreign corporation not connected with United States trade or business for tax years beginning 1/1/2010 and prior to tax years beginning 1/1/2013; repeals same statute effective 1/1/2013

**Government Unit(s) Affected:**

Department of Revenue(DOR)

**Analysis:**

The proposed legislation has been determined to have  
**MINIMAL EXPENDITURE IMPACT**  
on state or local government.

While this individual measure has a “Minimal” fiscal impact, an agency may incur a net fiscal impact greater than minimal depending on the cumulative impact of all measures enacted into law that affect the agency.