

# PRELIMINARY

77TH OREGON LEGISLATIVE ASSEMBLY  
2014 REGULAR SESSION  
STAFF MEASURE SUMMARY  
HOUSE REVENUE COMMITTEE

MEASURE: HB 4138  
CARRIER:

REVENUE:  
FISCAL:

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Action:

Vote:

Yeas:

Nays:

Exc.:

Prepared By: Chris Allanach, Economist

Meeting Dates: 2/6

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**WHAT THE BILL DOES:** Modifies the method of corporate apportionment of business income for interstate broadcasters. Changes the basis of apportionment from viewing audience to the gross receipts from Oregon domiciled customers. Applies to tax years beginning on or after January 1, 2014.

## ISSUES DISCUSSED:

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## EFFECT OF COMMITTEE AMENDMENTS:

**BACKGROUND:** Historically, apportionment has been based on estimates of the share of the total viewing audience located in Oregon. With changes in technology driving market changes in the consumption of video and audio services, this approach is facing increasing challenges. The changes proposed in this bill are intended to align the taxation of this industry with the broader policy focus of basing corporate taxation on Oregon sales.

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