

FISCAL IMPACT OF PROPOSED LEGISLATION

Measure: HB 4138 - A8

Seventy-Seventh Oregon Legislative Assembly – 2014 Regular Session
Legislative Fiscal Office

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

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Date: 2/24/14

Measure Description:

Modifies method of apportionment of business income of interstate broadcaster for purposes of corporate excise taxation; change sunsets as of 1/1/2020; Requires Legislative Revenue Officer to report to Legislative Assembly on impact of modifications made by the bill.

Government Unit(s) Affected:

Department of Revenue(DOR); Legislative Revenue Officer (LRO)

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.