

FISCAL IMPACT OF PROPOSED LEGISLATION

Measure: HB 4138 - A10

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

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

Prepared by: Matt Stayner
Reviewed by: Daron Hill, John Borden
Date: 3/4/14

Measure Description:

Modifies method of apportionment of business income of interstate broadcaster for purposes of corporate excise taxation; change sunsets as of 1/1/2017; Requires Legislative Revenue Officer to report to Legislative Assembly on impact of modifications made by the bill.

Government Unit(s) Affected:

Legislative Revenue Office (LRO), 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.