

FISCAL IMPACT OF PROPOSED LEGISLATION

Measure: HB 4138 - A

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: John Borden
Date: 2/18/14

Measure Description:

Modifies method of apportionment of business income of interstate broadcaster for purposes of corporate excise taxation. 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.