

SENATE AMENDMENTS TO A-ENGROSSED HOUSE BILL 4138

By COMMITTEE ON FINANCE AND REVENUE

March 4

1 On page 1 of the printed A-engrossed bill, line 18, before the period insert “and that for the tax
2 year is of a class or type of taxpayer that would properly be subject to apportionment under ORS
3 314.680 to 314.690 as in effect prior to the effective date of this 2014 Act”.

4 On page 2, delete lines 9 through 24 and insert:

5 “**SECTION 3.** ORS 314.680, as amended by section 1 of this 2014 Act, is amended to read:

6 “314.680. As used in ORS 314.680 to 314.690, unless the context requires otherwise:

7 “(1) ‘Broadcasting’ means the activity of transmitting any one-way electronic signal by radio
8 waves, microwaves, wires, coaxial cables, wave guides or other conduits of communications.

9 “[~~(2)~~ ‘Commercial domicile’ has the meaning given that term in ORS 314.610.]

10 “[~~(3)~~ ‘Customer’ means an advertiser, a licensee or any other person that has a direct contractual
11 relationship with an interstate broadcaster under which revenue is derived by the interstate
12 broadcaster.]

13 “[~~(4)~~] **(2)** ‘Gross receipts from broadcasting’ means [*income from advertising, licensing or distrib-*
14 *uting video programming or audio programming and all other*] **all** gross receipts of an interstate
15 broadcaster from transactions and activities in the regular course of its trade or business except
16 receipts from sales of real or tangible personal property.

17 “[~~(5)~~] **(3)** ‘Interstate broadcaster’ means a taxpayer that engages in the for-profit business of
18 broadcasting to [*persons*] **subscribers or to an audience** located both within and without this state
19 [*and that for the tax year is of a class or type of taxpayer that would properly be subject to appor-*
20 *tionment under ORS 314.680 to 314.690 as in effect prior to the effective date of this 2014 Act*]. **The**
21 **audience or subscribers ratio shall be determined by rule of the Department of Revenue.**

22 “[~~(6)~~ ‘Resident of this state’ has the meaning given that term in ORS 316.027.]”.

23 In line 40, delete “2020” and insert “2017”.

24 In line 42, delete “2020” and insert “2017”.

25 In line 43, delete “2019” and insert “2017”.

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