PROPOSED AMENDMENTS TO
A-ENGROSSED HOUSE BILL 4138

1   On page 1 of the printed A-engrossed bill, line 18, before the period insert

2   "and that for the tax year is of a class or type of taxpayer that would

3   properly be subject to apportionment under ORS 314.680 to 314.690 as in ef-

4   fect prior to the effective date of this 2014 Act".

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

6   **"SECTION 3.** ORS 314.680, as amended by section 1 of this 2014 Act, is

7   amended to read:

8   "314.680. As used in ORS 314.680 to 314.690, unless the context requires

9   otherwise:

10   "(1) 'Broadcasting' means the activity of transmitting any one-way elec-

11 tronic signal by radio waves, microwaves, wires, coaxial cables, wave guides

12 or other conduits of communications.

13   "[*(2) 'Commercial domicile' has the meaning given that term in ORS*

14 *314.610.*]

15   "[*(3) 'Customer' means an advertiser, a licensee or any other person that*

16 *has a direct contractual relationship with an interstate broadcaster under*

17 *which revenue is derived by the interstate broadcaster.*]

18   "[*(4)*] **(2)** 'Gross receipts from broadcasting' means [*income from advertis-*

19 *ing, licensing or distributing video programming or audio programming and*

20 *all other*] **all** gross receipts of an interstate broadcaster from transactions

21 and activities in the regular course of its trade or business except receipts

22 from sales of real or tangible personal property.

1   "[*(5)*] **(3)** 'Interstate broadcaster' means a taxpayer that engages in the

2 for-profit business of broadcasting to [*persons*] **subscribers or to an audi-**

3 **ence** located both within and without this state [*and that for the tax year is*

4 *of a class or type of taxpayer that would properly be subject to apportionment*

5 *under ORS 314.680 to 314.690 as in effect prior to the effective date of this 2014*

6 *Act*]. **The audience or subscribers ratio shall be determined by rule of**

7 **the Department of Revenue.**

8   "[*(6) 'Resident of this state' has the meaning given that term in ORS*

9 *316.027.*]".

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