

PRELIMINARY STAFF MEASURE SUMMARY

House Committee On Revenue

Fiscal: Has minimal fiscal impact

Revenue: No revenue impact, statement issued (Indeterminate Impact)

Action Date:

Action:

Meeting Dates: 05/05

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WHAT THE MEASURE DOES:

Provides that disaster or emergency related work conducted by an out-of-state business may not be used as sole basis for determination that the business is doing business in Oregon and therefore subject to Oregon's income tax. Similarly, out-of-state employees working in Oregon for disaster or emergency related work would not be subject to the personal income tax.

ISSUES DISCUSSED:

EFFECT OF COMMITTEE AMENDMENT:

No amendment.

BACKGROUND: