

**FISCAL IMPACT OF PROPOSED LEGISLATION**

79th Oregon Legislative Assembly – 2017 Regular Session  
Legislative Fiscal Office

**Measure: SB 30 - 1**

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

---

Prepared by: Meg Bushman-Reinhold  
Reviewed by: John Borden  
Date: 3/10/2017

---

**Measure Description:**

In making determination of whether corporate affiliates are members of unitary group and whether addition to return of income of affiliates incorporated in certain offshore jurisdictions is required, allows reference to any corporation that is owned or controlled directly or indirectly by same interests.

**Government Unit(s) Affected:**

Department of Revenue(DOR)

**Analysis:**

The proposed legislation has been determined to have

**NO EXPENDITURE IMPACT**

on state or local government.