

**HB 2676 STAFF MEASURE SUMMARY**

**House Committee On Revenue**

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**Prepared By:** Chris Allanach, Senior Economist

**Meeting Dates:** 3/21

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**WHAT THE MEASURE DOES:**

Moves the sunset date for broadcaster apportionment according to customer domicile from January 1, 2017 to January 1, 2023.

**ISSUES DISCUSSED:**

**EFFECT OF AMENDMENT:**

**BACKGROUND:**

Prior to tax year 2014 interstate broadcasters with nexus in Oregon were required to apportionment their income based on the share of their U.S. audience located in Oregon. In 2014, the Legislature enacted HB 4138, changing the method of apportionment from one based on audience to one based on the state of domicile of the broadcaster's direct customers. It was a temporary change enacted for tax years 2014 through 2016.