

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

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Measure Description:

Requires all members of affiliated group of corporations to be treated as single taxpayer and requires sales of all members to be included in numerator for computation of Oregon apportionment percentage if any member is taxable in state.

Government Unit(s) Affected:

Department of Revenue(DOR)

Analysis:

The proposed legislation has been determined to have
MINIMAL EXPENDITURE IMPACT
on state or local government.

While this individual measure has a “Minimal” fiscal impact, an agency may incur a net fiscal impact greater than minimal depending on the cumulative impact of all measures enacted into law that affect the agency.