

**FISCAL IMPACT OF PROPOSED LEGISLATION**

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

**Measure: HB 2067 - 3**

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

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Date: 5/4/2017

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**Measure Description:**

Extends the list of foreign jurisdictions in which the member of a unitary group must include income on its Oregon corporate tax return. Specifically, the measure adds Panama, Hong Kong, The Netherlands, Switzerland, Jordan, Macau and the United Arab Emirates to the current statutory list.

**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.