

FISCAL IMPACT OF PROPOSED LEGISLATION

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

Measure: SB 28 - 8

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

Prepared by: Meg Bushman-Reinhold
Reviewed by: John Borden
Date: 5/9/2017

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

NO EXPENDITURE IMPACT

on state or local government.