

**REVENUE IMPACT OF  
PROPOSED LEGISLATION**  
79th Oregon Legislative Assembly  
2017 Regular Session  
Legislative Revenue Office

**Bill Number: HB 2273 - 3**

**Date: 6/28/2017**

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

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**This office has reviewed the proposed legislation and determined that it has**

## **Minimal Revenue Impact**

The changes that effectively place certain Department of Revenue administrative rules into statute is expected to have no impact because there is no change to policy. The removal of the functional test for determining Oregon sales for apportionment purposes could have an impact in either direction depending on the specific circumstances of a corporation. That impact, however, is expected to be minimal and subsumed by the implementation of the market-based sourcing policy.

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**State Capitol Building  
900 Court St NE  
Salem, OR 97301**

**Phone: 503-986-1266  
Fax: 503-986-1770  
<https://www.oregonlegislature.gov/lro>**