

FISCAL IMPACT OF PROPOSED LEGISLATION

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

Measure: HB 2273 - 3

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

Prepared by: Meg Bushman-Reinhold
Reviewed by: John Borden
Date: 6/29/2017

Measure Description:

Provides for alternative methods of allocation and apportionment of business income of taxpayer if standard provisions do not fairly represent extent of business activity in state of taxpayers engaged in particular industry or in particular type of transaction or activity.

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.