

**HB 2273 STAFF MEASURE SUMMARY**

**House Committee On Revenue**

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**Prepared By:** Chris Allanach, Senior Economist

**Meeting Dates:** 2/6

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**WHAT THE MEASURE DOES:**

Modifies the method by which corporations may petition the DOR for the ability to use an apportionment method different from current law. Adds language that aligns with that proposed by the Multi State Tax Commission. Applies to tax years beginning on or after January 1, 2018.

**ISSUES DISCUSSED:**

**EFFECT OF AMENDMENT:**

**BACKGROUND:**

Under current law, almost all multi-state corporations apportion their income using the single sales factor. But statute does allow companies to propose an alternative method if they feel a different approach would better reflect their business income in Oregon. If the DOR agrees, they may use the alternate approach.