

ESTIMATED OREGON REVENUE FROM ALTERNATIVE BUSINESS TAX BASE OPTIONS												
FISCAL YEARS										BIENNIUM		
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2017-19	2019-21	2021-23			
(IN MILLIONS)												
CORPORATE NET INCOME												
CURRENT LAW(6.6% & 7.6%)	\$ 504	\$ 526	\$ 538	\$ 547	\$ 542	\$ 567	\$ 1,030	\$ 1,085	\$ 1,109			
CURRENT BASE AT 9%	\$ 619	\$ 645	\$ 660	\$ 672	\$ 665	\$ 695	\$ 1,264	\$ 1,332	\$ 1,360			
CURRENT BASE AT 20%	\$ 1,499	\$ 1,386	\$ 1,445	\$ 1,505	\$ 1,490	\$ 1,558	\$ 2,885	\$ 2,950	\$ 3,048			
BUSINESS PRIVILEGE TAX												
\$1 MILLION RATE THRESHOLD, \$150 K FILING THRESHOLD												
.25% RATE	\$ 263	\$ 704	\$ 743	\$ 783	\$ 820	\$ 859	\$ 967	\$ 1,526	\$ 1,679			
.5% RATE	\$ 526	\$ 1,400	\$ 1,479	\$ 1,558	\$ 1,632	\$ 1,710	\$ 1,926	\$ 3,037	\$ 3,342			
.75% RATE	\$ 789	\$ 2,095	\$ 2,214	\$ 2,333	\$ 2,443	\$ 2,561	\$ 2,884	\$ 4,547	\$ 5,004			
\$5 MILLION RATE THRESHOLD, \$150 K FILING THRESHOLD												
.25% RATE	\$ 223	\$ 598	\$ 631	\$ 665	\$ 696	\$ 730	\$ 821	\$ 1,296	\$ 1,426			
.5% RATE	\$ 446	\$ 1,188	\$ 1,254	\$ 1,322	\$ 1,384	\$ 1,451	\$ 1,634	\$ 2,576	\$ 2,835			
.75% RATE	\$ 669	\$ 1,777	\$ 1,878	\$ 1,979	\$ 2,072	\$ 2,172	\$ 2,446	\$ 3,857	\$ 4,244			
\$10 MILLION RATE THRESHOLD, \$150 K FILING THRESHOLD												
.25% RATE	\$ 202	\$ 542	\$ 572	\$ 603	\$ 631	\$ 661	\$ 744	\$ 1,175	\$ 1,292			
.5% RATE	\$ 404	\$ 1,076	\$ 1,136	\$ 1,197	\$ 1,254	\$ 1,314	\$ 1,480	\$ 2,333	\$ 2,568			
.75% RATE	\$ 606	\$ 1,610	\$ 1,700	\$ 1,792	\$ 1,877	\$ 1,967	\$ 2,216	\$ 3,492	\$ 3,844			
VALUE ADDED TAX/INCOME APPROACH												
\$1 MILLION RATE THRESHOLD												
1% RATE	\$ 362	\$ 968	\$ 1,022	\$ 1,077	\$ 1,128	\$ 1,181	\$ 1,330	\$ 2,099	\$ 2,309			
1.5% RATE	\$ 543	\$ 1,444	\$ 1,526	\$ 1,607	\$ 1,683	\$ 1,764	\$ 1,987	\$ 3,133	\$ 3,447			
NOTES: BUSINESS PRIVILEGE TAX & VALUE ADDED TAX ASSUMED TO START 1-1-18, ALL REVENUE ESTIMATES ARE STATIC												
LRO: 2-16-17												