

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

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**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  
**MINIMAL EXPENDITURE IMPACT**  
on state or local government.

While this individual measure has a “Minimal” fiscal impact, an agency may incur a net fiscal impact greater than minimal depending on the cumulative impact of all measures enacted into law that affect the agency.