

FISCAL IMPACT OF PROPOSED LEGISLATION

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

Measure: HB 2067 - A

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

Prepared by: Meg Bushman-Reinhold
Reviewed by: John Borden
Date: 5/4/2017

Measure Description:

Extends the list of foreign jurisdictions in which the member of a unitary group must include income on its Oregon corporate tax return. Specifically, the measure adds Panama, Hong Kong, The Netherlands, Switzerland, Jordan, Macau and the United Arab Emirates to the current statutory list.

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.