

**FISCAL IMPACT OF PROPOSED LEGISLATION**

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

**Measure: SB 28 - A**

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

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Date: 5/222017

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**Measure Description:**

Changes the method of determining which sales of members of a corporate unitary group are included in the numerator of the sales factor for purposes of apportioning income for the corporate income tax.

**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.