

**REVENUE IMPACT OF  
PROPOSED LEGISLATION**  
79th Oregon Legislative Assembly  
2017 Regular Session  
Legislative Revenue Office

**Bill Number: SB 156 - A**  
**Revenue Area: Corp Minimum**  
**Economist: Mazen Malik**  
**Date: 06-01-2017**

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

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**Measure Description:**

Requires Department of Revenue, in consultation with Department of Transportation, to determine quarterly amount of corporate minimum tax revenue attributable to Oregon sales of motor vehicle fuel and to pay amount over to State Treasurer for deposit in State Highway Fund.

**Revenue Impact (in \$Millions):**

The impact of transferring the revenue from the corporate minimum tax payment to the highway fund is estimated at about \$1 million a biennium. This is not new revenue but rather a revenue shift.

**Impact Explanation:**

Legislative counsel has advised that the revenue out of the corporate minimum tax that is associated with fuel sales needs to be transferred to the highway fund. The difficulty in identifying the corporation sales that is connected specifically to fuel sales, range from the sales of other goods in gas stations to the sale of fuel in other stores such as Safeway, Fred Meyer and Costco.

However, it seems that the total is bounded by a ceiling of 10% of the total corporate minimum taxes.

**Creates, Extends, or Expands Tax Expenditure:**      Yes  No