

**FISCAL IMPACT OF PROPOSED LEGISLATION**

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

**Measure: HB 2273 - A**

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

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Date: 6/29/2017

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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

**NO EXPENDITURE IMPACT**

on state or local government.