

# House Bill 2676

Sponsored by Representative NOSSE (Pre-session filed.)

## SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**.

Extends sunset for modified method of apportionment of business income of interstate broadcaster for purposes of corporate excise taxation. Continues use of gross receipts from customers with in-state commercial domicile in numerator of apportionment calculation.

Takes effect on 91st day following adjournment sine die.

## A BILL FOR AN ACT

1  
2 Relating to apportionment of income of interstate broadcasters; amending section 5, chapter 103,  
3 Oregon Laws 2014; and prescribing an effective date.

4 **Be It Enacted by the People of the State of Oregon:**

5 **SECTION 1.** Section 5, chapter 103, Oregon Laws 2014, is amended to read:

6 **Sec. 5.** (1) The amendments to ORS 314.680 and 314.684 by sections 1 and 2, *[of this 2014 Act]*  
7 **chapter 103, Oregon Laws 2014**, apply to tax years beginning on or after January 1, 2014, and  
8 before January 1, *[2017]* **2023**.

9 (2) The amendments to ORS 314.680 and 314.684 by sections 3 and 4, *[of this 2014 Act]* **chapter**  
10 **103, Oregon Laws 2014**, apply to tax years beginning on or after January 1, *[2017]* **2023**.

11 **SECTION 2. This 2017 Act takes effect on the 91st day after the date on which the 2017**  
12 **regular session of the Seventy-ninth Legislative Assembly adjourns sine die.**

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**NOTE:** Matter in **boldfaced** type in an amended section is new; matter *[italic and bracketed]* is existing law to be omitted. New sections are in **boldfaced** type.