

# House Bill 3112

Sponsored by Representatives EVANS, GREENLICK

## 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**.

Requires every corporation to annually file affidavit with Department of Revenue attesting that corporation has registered or attempted to register with United States Selective Service System. Directs department to disallow all state corporate excise or income tax subtractions and credits claimed by corporation if corporation fails to file affidavit with tax return. Allows corporation to file affidavit within three years following filing of return in order to comply with law.

## A BILL FOR AN ACT

1  
2 Relating to corporate registration for federal selective service.

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

4       **SECTION 1. (1) Every corporation that is incorporated in this state as described in ORS**  
5 **60.051 or that is a foreign corporation that has been authorized to transact business in this**  
6 **state under ORS 60.701 must file an affidavit annually that attests that the corporation reg-**  
7 **istered or attempted to register with the United States Selective Service System.**

8       **(2) The affidavit must be filed with the Department of Revenue at the time the corpo-**  
9 **ration files its corporate excise or income tax return as required under ORS chapter 317 or**  
10 **318.**

11       **(3) Notwithstanding any other provision of law, if a corporation fails to file an affidavit**  
12 **as described in subsection (2) of this section, the department shall disallow all Oregon sub-**  
13 **tractions and credits claimed on the return of the corporation.**

14       **(4) The department shall allow a corporation to file an affidavit that brings the corpo-**  
15 **ration into compliance with this section for three years following the date the corporation**  
16 **filed its return with the department.**

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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.