#### FISCAL IMPACT OF PROPOSED LEGISLATION

#### 79th Oregon Legislative Assembly - 2018 Regular Session

Legislative Fiscal Office

Only Impacts on Original or Engrossed Versions are Considered Official

Measure: SB 1523 - 6

Prepared by: Meg Bushman-Reinhold

Reviewed by: John Borden Date: 2/28/2018

## **Measure Description:**

Extends sunset for modified method of apportionment of business income of interstate broadcaster for purposes of corporate excise taxation.

## **Government Unit(s) Affected:**

Department of Revenue (DOR)

# **Analysis:**

The proposed legislation has been determined to have

# MINIMAL EXPENDITURE IMPACT

on state or local government.

While this individual measure has a "Minimal" fiscal impact, an agency may incur a net fiscal impact greater than minimal depending on the cumulative impact of all measures enacted into law that affect the agency.

Page 1 of 1 SB 1523 - 6