



Open Government Impact Statement

79th Oregon Legislative Assembly
2018 Regular Session

Measure: SB 1523

Only impacts on Original or Engrossed
Versions are Considered Official

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Date: 2/5/2018

SUMMARY

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 percentage calculation. Requires gross receipts of broadcaster to be included in numerator if member of affiliated group filing consolidated state return, regardless of whether interstate broadcaster has taxable presence in state.

First applies to tax years beginning on or after January 1, 2017.

Takes effect on 91st day following adjournment sine die.

NOTICE OF NO OPEN GOVERNMENT IMPACT