

**Enrolled
Senate Bill 1523**

Sponsored by Senators THOMSEN, BURDICK, Representative NOSSE; Senator RILEY, Representative WHISNANT (Pre-session filed.)

CHAPTER

AN ACT

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

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

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

Sec. 5. (1) The amendments to ORS 314.680 and 314.684 by sections 1 and 2 [of this 2014 Act], **chapter 103, Oregon Laws 2014**, apply to tax years beginning on or after January 1, 2014, and before January 1, [2017] **2019**.

(2) The amendments to ORS 314.680 and 314.684 by sections 3 and 4 [of this 2014 Act], **chapter 103, Oregon Laws 2014**, apply to tax years beginning on or after January 1, [2017] **2019**.

SECTION 2. This 2018 Act takes effect on the 91st day after the date on which the 2018 regular session of the Seventy-ninth Legislative Assembly adjourns sine die.

Passed by Senate February 13, 2018

Received by Governor:

Repassed by Senate March 3, 2018

.....M.,....., 2018

Approved:

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Lori L. Brocker, Secretary of Senate

.....M.,....., 2018

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Peter Courtney, President of Senate

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Kate Brown, Governor

Passed by House March 2, 2018

Filed in Office of Secretary of State:

.....M.,....., 2018

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Tina Kotek, Speaker of House

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Dennis Richardson, Secretary of State