

Requested by Representative BARNHART

**PROPOSED AMENDMENTS TO
SENATE BILL 1523**

1 On page 2 of the printed bill, line 20, after “5” insert “, 5a”.

2 After line 33, insert:

3 **“SECTION 5a. (1) An interstate broadcaster shall, for the tax year:**

4 **“(a) Calculate the taxpayer’s tax liability in this state using the**
5 **apportionment provisions of ORS 314.680 to 314.690 as applicable to tax**
6 **years beginning on or after January 1, 2014, and before January 1, 2021;**

7 **“(b) Calculate the taxpayer’s tax liability in this state using the**
8 **apportionment provisions of ORS 314.680 to 314.690 as applicable to tax**
9 **years beginning before January 1, 2014; and**

10 **“(c) Report the results of the calculations required under para-**
11 **graphs (a) and (b) of this subsection to the Department of Revenue.**

12 **“(2) The interstate broadcaster’s tax liability for the tax year shall**
13 **be the greater of the amount calculated under subsection (1)(a) or (b)**
14 **of this section.”.**

15 On page 3, after line 7, insert:

16 **“(2) Section 5a of this 2018 Act applies to tax years beginning on or after**
17 **January 1, 2014, and before January 1, 2021.”.**

18 In line 8, delete “(2)” and insert “(3)”.

19 In line 9, delete “(3)” and insert “(4)”.

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