

**REVENUE IMPACT OF
PROPOSED LEGISLATION**
80th Oregon Legislative Assembly
2019 Regular Session
Legislative Revenue Office

Bill Number:	HB 2101 - 1
Revenue Area:	Income Taxes
Economist:	Kyle Easton
Date:	3/25/2019

*Only Impacts on Original or Engrossed
Versions are Considered Official*

Measure Description:

Establishes partnership and partner audit procedures for Department of Revenue in conformity with federal centralized partnership audit regime. Measure allows but does not require an audited partnership to pay at the partnership level.

Revenue Impact: Minimal positive impact, see explanation.

Impact Explanation:

Measure aligns Oregon statute and policy with recent federal tax law changes regarding partnership tax audits. Aligning Oregon statute with federal statute is expected to minimally increase tax collections from audited partnerships. Oregon's alignment with federal partnership audit provisions applies to partnership tax years beginning on or after January 1, 2018.

Creates, Extends, or Expands Tax Expenditure: Yes No