FISCAL IMPACT OF PROPOSED LEGISLATION

80th Oregon Legislative Assembly - 2019 Regular Session

Legislative Fiscal Office

Only Impacts on Original or Engrossed Versions are Considered Official

Measure: SB 193 - 3

Prepared by: Michael Graham

Reviewed by: John Borden, Theresa McHugh

Date: 3/13/2019

Measure Description:

Extends sunset for modified method of apportionment of business income of interstate broadcaster for purposes of corporate excise taxation. Requires Legislative Revenue Officer to report to Legislative Assembly on apportionment of business income of broadcasters and related provisions of law.

Government Unit(s) Affected:

Department of Revenue (DOR), Legislative Revenue Office (LRO)

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.

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