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 - 5

Prepared by: Michael Graham

Reviewed by: John Borden, Theresa McHugh

Date: 4/9/2019

Measure Description:

Extends sunset of commercial domicile apportionment for broadcasters until tax years beginning on January 1, 2020.

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.

Page 1 of 1 SB 193 - 5