



## Open Government Impact Statement

80th Oregon Legislative Assembly  
2019 Regular Session

## Measure: HB 2101

Only impacts on Original or Engrossed  
Versions are Considered Official

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Date: 1/14/2019

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### SUMMARY

Establishes partnership and partner audit procedures for Department of Revenue in conformity with federal centralized partnership audit regime. Allows department to issue assessment and collect taxes at partnership level based on adjustments arising from federal partnership-level audit or administrative adjustment request.

Applies to partnership adjustments for partnership tax years beginning on or after January 1, 2018.

Provides that election by pass-through entity to file composite return is irrevocable.

Applies to tax years beginning on or after January 1, 2019.

Takes effect on 91st day following adjournment sine die.

## **NOTICE OF NO OPEN GOVERNMENT IMPACT**