

**FISCAL IMPACT OF PROPOSED LEGISLATION**

80th Oregon Legislative Assembly – 2019 Regular Session  
Legislative Fiscal Office

**Measure: SB 207**

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

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Reviewed by: John Borden  
Date: 4/17/2019

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**Measure Description:**

Modifies methods for calculating numerator used in apportionment of business income for purposes of corporate excise taxation.

**Government Unit(s) Affected:**

Department of Revenue (DOR)

**Analysis:**

The proposed legislation has been determined to have

**NO EXPENDITURE IMPACT**

on state or local government.