

**Enrolled**  
**Senate Bill 193**

Printed pursuant to Senate Interim Rule 213.28 by order of the President of the Senate in conformance with pre-session filing rules, indicating neither advocacy nor opposition on the part of the President (at the request of Senate Interim Committee on Finance and Revenue)

CHAPTER .....

AN ACT

Relating to apportionment of income of interstate broadcasters; creating new provisions; amending section 5, chapter 103, Oregon Laws 2014; and prescribing an effective date.

**Be It Enacted by the People of the State of Oregon:**

**SECTION 1.** Section 5, chapter 103, Oregon Laws 2014, as amended by section 1, chapter 73, Oregon Laws 2018, is amended to read:

**Sec. 5.** (1) The amendments to ORS 314.680 and 314.684 by sections 1 and 2, chapter 103, Oregon Laws 2014, apply to tax years beginning on or after January 1, 2014, and before January 1, [2019] **2020**.

(2) The amendments to ORS 314.680 and 314.684 by sections 3 and 4, chapter 103, Oregon Laws 2014, apply to tax years beginning on or after January 1, [2019] **2020**.

**SECTION 2.** (1) **The Legislative Revenue Officer, in coordination with the Department of Revenue, shall conduct a study of the operation of the statutory provisions governing the apportionment of business income of broadcasters and of related provisions of law.**

(2) **The officer shall submit a report on the results of the study, and may include recommendations for legislation, to an interim committee of the Legislative Assembly related to revenue, no later than December 15, 2019.**

**SECTION 3.** Section 2 of this 2019 Act is repealed on January 2, 2020.

**SECTION 4.** This 2019 Act takes effect on the 91st day after the date on which the 2019 regular session of the Eightieth Legislative Assembly adjourns sine die.

**Passed by Senate April 17, 2019**

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Lori L. Brocker, Secretary of Senate

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Peter Courtney, President of Senate

**Passed by House June 4, 2019**

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Tina Kotek, Speaker of House

**Received by Governor:**

.....M,....., 2019

**Approved:**

.....M,....., 2019

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Kate Brown, Governor

**Filed in Office of Secretary of State:**

.....M,....., 2019

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Bev Clarno, Secretary of State