

A-Engrossed
Senate Bill 193

Ordered by the Senate April 15
Including Senate Amendments dated April 15

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)

SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure.

[Provides that interstate broadcaster's market for sales, used in determination of receipts factor in apportionment formula for corporate excise tax, is in state if customer's corporate domicile is in state or if individual customer is resident of state.]

[Applies to tax years beginning on or after January 1, 2020.]

Extends sunset for modified method of apportionment of business income of interstate broadcaster for purposes of corporate excise taxation. Continues use of gross receipts from customers with in-state commercial domicile or in-state residency in numerator of apportionment percentage calculation.

Directs Legislative Revenue Officer to study operation of statutory provisions governing apportionment of business income of interstate broadcasters and report to interim committee of Legislative Assembly by December 15, 2019.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to apportionment of income of interstate broadcasters; creating new provisions; amending
3 section 5, chapter 103, Oregon Laws 2014; and prescribing an effective date.

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

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

7 **Sec. 5.** (1) The amendments to ORS 314.680 and 314.684 by sections 1 and 2, chapter 103, Oregon
8 Laws 2014, apply to tax years beginning on or after January 1, 2014, and before January 1, [2019]
9 **2020.**

10 (2) The amendments to ORS 314.680 and 314.684 by sections 3 and 4, chapter 103, Oregon Laws
11 2014, apply to tax years beginning on or after January 1, [2019] **2020.**

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

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

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

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

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NOTE: Matter in **boldfaced** type in an amended section is new; matter *[italic and bracketed]* is existing law to be omitted. New sections are in **boldfaced** type.