

Requested by SENATE COMMITTEE ON FINANCE AND REVENUE

**PROPOSED AMENDMENTS TO
SENATE BILL 193**

1 On page 1 of the printed bill, delete line 3 and insert “section 5, chapter
2 103, Oregon Laws 2014;”.

3 Delete lines 6 through 28 and delete pages 2 and 3 and insert:

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

6 **“Sec. 5. (1) The amendments to ORS 314.680 and 314.684 by sections 1 and
7 2, chapter 103, Oregon Laws 2014, apply to tax years beginning on or after
8 January 1, 2014, and before January 1, [2019] **2021.****

9 **“(2) The amendments to ORS 314.680 and 314.684 by sections 3 and 4,
10 chapter 103, Oregon Laws 2014, apply to tax years beginning on or after
11 January 1, [2019] **2021.****

12 **“SECTION 2. (1) **The Legislative Revenue Officer, in coordination
13 with the Department of Revenue, shall conduct a study of the opera-
14 tion of the statutory provisions governing the apportionment of busi-
15 ness income of broadcasters and of related provisions of law.****

16 **“(2) **The officer shall submit a report on the results of the study,
17 and may include recommendations for legislation, to an interim com-
18 mittee of the Legislative Assembly related to revenue, no later than
19 December 1, 2020.****

20 **“SECTION 3. **Section 2 of this 2019 Act is repealed on January 2,
21 2021.****

