

HB 4009-13
(LC 249)
2/10/20 (CMT/ps)

Requested by HOUSE COMMITTEE ON REVENUE (at the request of Oregon Auto Dealers Association and Council on State Taxation)

**PROPOSED AMENDMENTS TO
HOUSE BILL 4009**

1 On page 1 of the printed bill, line 2, after “317A.100,” insert “317A.106,”.

2 On page 2, line 26, delete “business revenue” and insert “commercial ac-
3 tivity”.

4 In line 36, after “refunds” insert “from any tax program”.

5 On page 3, line 22, after the second “dealer” delete the rest of the line
6 and line 23.

7 In line 24, delete “for a motor vehicle”.

8 On page 6, line 31, delete “that is taxable under” and insert “as defined
9 in”.

10 On page 7, after line 1, insert:

11 **“SECTION 1a.** ORS 317A.106 is amended to read:

12 “317A.106. (1) A unitary group shall register, file and pay taxes under
13 ORS 317A.100 to 317A.158 as a single taxpayer and may exclude receipts from
14 transactions among its members. The Department of Revenue may collect
15 identifying information about all members of a unitary group and may re-
16 quire disclosure to the department, for each member, of the commercial ac-
17 tivity in Oregon and in the United States.

18 **“(2) Notwithstanding the provisions of ORS 317A.100 to 317A.158 as**
19 **applicable to unitary groups, unitary group taxpayers may elect to**
20 **modify unitary group membership to exclude all foreign members with**
21 **no commercial activity, or amounts realized but by definition excluded**

1 **from commercial activity, that is sourced to Oregon. The Department**
2 **of Revenue shall by rule adopt policies and procedures for elections**
3 **made under this subsection, including:**

4 **“(a) The time and manner of making or terminating an election;**

5 **“(b) The allowed duration of an election;**

6 **“(c) The department’s discretion to disallow an election in whole**
7 **or in part;**

8 **“(d) The withdrawal before filing of an election by a taxpayer;**

9 **“(e) The treatment of property of the unitary group transferred into**
10 **this state;**

11 **“(f) Filing, payment of fees and registration governing the election;**
12 **and**

13 **“(g) Any other policies and procedures that the department deems**
14 **necessary for the administration and operation of an election allowed**
15 **under this subsection.”.**

16 On page 8, line 4, delete “amounts” and insert “amount”.

17 In line 7, delete “amounts” and insert “amount”.

18 On page 9, line 7, after “317A.100,” insert “317A.106,”.

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