



Open Government Impact Statement

81st Oregon Legislative Assembly
2021 Regular Session

Measure: HB 2455

Only impacts on Original or Engrossed
Versions are Considered Official

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Date: 1/19/2021

SUMMARY

Requires use of taxpayer's audience or subscribers in determining numerator of apportionment factor for broadcasting sales, for purposes of corporate excise taxation. Establishes requirements for calculating audience- or subscriber-based numerator. Provides percentage-based apportionment formula for receipts related to subscription services. Allows election to use methodology based on audience or subscribers for total gross receipts of taxpayer engaged in broadcasting. Repeals special apportionment statutes applicable to income of interstate broadcasters, for purposes of corporate excise taxation.

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

Takes effect on 91st day following adjournment sine die.

NOTICE OF NO OPEN GOVERNMENT IMPACT