

### Background

Based on a 2014 Oregon Supreme Court decision defining “data transmission services” in the context of ORS 308.505, the statute defining terms for central assessment, the Department of Revenue will bring local radio and television broadcasters into Central Assessment, starting with the tax year beginning July 1, 2021.

### House Bill 2331A

The bill has language designed to specifically exclude local television and radio broadcasters from the definition of “communication” in ORS 308.505 and thus exclude them from Central Assessment.

### Recommendation

Though the Department of Revenue has no position on this bill, we can attest that the bill’s new language regarding the definition of “communication” is the result of close consultation between the department and the Oregon Association of Broadcasters.

### Agency Contact

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