



Open Government Impact Statement

82nd Oregon Legislative Assembly
2023 Regular Session

Measure: HB 2546

Only impacts on Original or Engrossed
Versions are Considered Official

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Date: 1/20/2023

SUMMARY

Eliminates general rule that sale made to state where taxpayer is not taxable is considered sale in Oregon for apportionment of business income for corporate excise tax purposes.

Applies to tax years beginning on or after January 1, 2024.

Takes effect on 91st day following adjournment sine die.

NOTICE OF NO OPEN GOVERNMENT IMPACT