

900 COURT ST NE S101 SALEM, OREGON 97301-4065 (503) 986-1243 FAX: (503) 373-1043 www.oregonlegislature.gov/lc

## **Open Government Impact Statement**

82nd Oregon Legislative Assembly 2023 Regular Session

Measure: HB 2674

Only impacts on Original or Engrossed Versions are Considered Official

Prepared by: Cameron D. Miles

Date: 1/20/2023

## **SUMMARY**

Includes, for purposes of corporate excise tax, corporation incorporated in United States or foreign country in determination of unitary relationship among corporations.

Applies to tax years beginning on or after January 1, 2023.

Takes effect on 91st day following adjournment sine die.

## NOTICE OF NO OPEN GOVERNMENT IMPACT