

FISCAL IMPACT OF PROPOSED LEGISLATION

79th Oregon Legislative Assembly – 2017 Regular Session
Legislative Fiscal Office

Measure: SB 30 - A

*Only Impacts on Original or Engrossed
Versions are Considered Official*

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Reviewed by: John Borden
Date: 3/10/2017

Measure Description:

In making determination of whether corporate affiliates are members of unitary group and whether addition to return of income of affiliates incorporated in certain offshore jurisdictions is required, allows reference to any corporation that is owned or controlled directly or indirectly by same interests.

Government Unit(s) Affected:

Department of Revenue(DOR)

Analysis:

The proposed legislation has been determined to have

NO EXPENDITURE IMPACT

on state or local government.