



Open Government Impact Statement

80th Oregon Legislative Assembly
2019 Regular Session

Measure: HB 2143

Only impacts on Original or Engrossed
Versions are Considered Official

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Date: 1/14/2019

SUMMARY

Reinstates provision requiring addition of income of member of unitary group incorporated in off-shore jurisdiction. Applies to tax years beginning on or after January 1, 2017.

Requires Department of Revenue to submit report to Legislative Assembly on or before January 1 of each odd-numbered year recommending additions to list of jurisdictions of incorporation for which income must be included on Oregon corporate excise tax return, if corporation is member of unitary group with Oregon corporation.

Takes effect on 91st day following adjournment sine die.

NOTICE OF NO OPEN GOVERNMENT IMPACT