



Open Government Impact Statement

80th Oregon Legislative Assembly
2019 Regular Session

Measure: HB 2162

Only impacts on Original or Engrossed
Versions are Considered Official

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Date: 1/14/2019

SUMMARY

Modifies methods for calculating numerator used in apportionment of business income for purposes of corporate excise taxation. Requires sales of all members of unitary group of corporations to be included in numerator of Oregon apportionment percentage if any member is taxable in state.

Applies to tax years beginning on or after January 1, 2020.

Takes effect on 91st day following adjournment sine die.

NOTICE OF NO OPEN GOVERNMENT IMPACT