



## Open Government Impact Statement

80th Oregon Legislative Assembly  
2019 Regular Session

## Measure: HB 2165

Only impacts on Original or Engrossed  
Versions are Considered Official

---

Prepared by: Cameron D. Miles  
Date: 1/14/2019

---

### SUMMARY

For purposes of corporate excise tax, includes corporation incorporated in United States or foreign country in determination of unitary relationship among corporations. Requires corporation filing corporate excise tax return to file annual report with Department of Revenue listing jurisdictions in which corporation, subsidiaries or parent corporation does business, and indicating amount of taxable income reported to each jurisdiction during tax year.

Applies to tax years beginning on or after January 1, 2019.

Takes effect on 91st day following adjournment sine die.

## **NOTICE OF NO OPEN GOVERNMENT IMPACT**