



Open Government Impact Statement

80th Oregon Legislative Assembly
2019 Regular Session

Measure: SB 193 - A

Only impacts on Original or Engrossed
Versions are Considered Official

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Date: 4/17/2019

SUMMARY

Provides that interstate broadcaster's market for sales, used in determination of receipts factor in apportionment formula for corporate excise tax, is in state if customer's corporate domicile is in state or if individual customer is resident of state.

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

Extends sunset for modified method of apportionment of business income of interstate broadcaster for purposes of corporate excise taxation. Continues use of gross receipts from customers with in-state commercial domicile or in-state residency in numerator of apportionment percentage calculation.

Directs Legislative Revenue Officer to study operation of statutory provisions governing apportionment of business income of interstate broadcasters and report to interim committee of Legislative Assembly by December 15, 2019.

Takes effect on 91st day following adjournment sine die.

NOTICE OF NO OPEN GOVERNMENT IMPACT