

SENATE AMENDMENTS TO SENATE BILL 193

By COMMITTEE ON FINANCE AND REVENUE

April 15

1 On page 1 of the printed bill, delete line 3 and insert “section 5, chapter 103, Oregon Laws
2 2014;”.

3 Delete lines 6 through 28 and delete pages 2 and 3 and insert:

4 “**SECTION 1.** Section 5, chapter 103, Oregon Laws 2014, as amended by section 1, chapter 73,
5 Oregon Laws 2018, is amended to read:

6 “**Sec. 5.** (1) The amendments to ORS 314.680 and 314.684 by sections 1 and 2, chapter 103,
7 Oregon Laws 2014, apply to tax years beginning on or after January 1, 2014, and before January 1,
8 [2019] **2020**.

9 “(2) The amendments to ORS 314.680 and 314.684 by sections 3 and 4, chapter 103, Oregon Laws
10 2014, apply to tax years beginning on or after January 1, [2019] **2020**.

11 “**SECTION 2.** (1) **The Legislative Revenue Officer, in coordination with the Department**
12 **of Revenue, shall conduct a study of the operation of the statutory provisions governing the**
13 **apportionment of business income of broadcasters and of related provisions of law.**

14 “(2) **The officer shall submit a report on the results of the study, and may include rec-**
15 **ommendations for legislation, to an interim committee of the Legislative Assembly related**
16 **to revenue, no later than December 15, 2019.**

17 “**SECTION 3.** Section 2 of this 2019 Act is repealed on January 2, 2020.

18 “**SECTION 4.** This 2019 Act takes effect on the 91st day after the date on which the 2019
19 regular session of the Eightieth Legislative Assembly adjourns sine die.”.

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