

HB 4009 Amendments in Progress

Amendment	Summary
-1	<ul style="list-style-type: none"> • Returns and allowances • Subtraction apportionment factor • Penalties <p>Other Changes:</p> <ul style="list-style-type: none"> • Clarify references to the Vehicle Privilege Tax • Include a safe harbor calculation for the penalty provisions and allow DOR to reduce penalties under certain circumstances • Clarify the subtraction calculation
-2	<ul style="list-style-type: none"> • Change “business revenue” to “commercial activity” • Auto dealerships: delete “for benefit of specific customers” • Allow the use of information from a FY tax return when filing a CAT return <p>Other Changes:</p> <ul style="list-style-type: none"> • Move the FY changes to the subtraction language changes • Clarify all state tax refunds are not commercial activity • Unrelated business income tied to the Internal Revenue code • Grant DOR rule-making authority for taxpayers to exclude foreign entities with no connection to Oregon from the unified group
-3	<ul style="list-style-type: none"> • Agricultural co-mingled products • COGS alternative
-6	<ul style="list-style-type: none"> • Exempt receipts from sale of milk by certain dairy farmers