# House Bill 2854

Sponsored by Representative EVANS (Presession filed.)

## SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced.**

Requires every corporation to annually file affidavit with Department of Revenue attesting that corporation has registered or attempted to register with United States Selective Service System. Directs department to disallow all state corporate excise or income tax subtractions and credits claimed by corporation if corporation fails to file affidavit with tax return. Allows corporation to comply with law by filing affidavit within three years after filing return.

## A BILL FOR AN ACT

Relating to corporate registration for federal selective service.

**Be It Enacted by the People of the State of Oregon:**

SECTION 1. **(1) Every corporation that is incorporated in this state as described in ORS 60.051 or that is a foreign corporation that is authorized to transact business in this state under ORS 60.701 each year must file an affidavit in which the corporation attests that the corporation registered or attempted to register with the United States Selective Service System.**

**(2) The corporation shall file the affidavit with the Department of Revenue at the time the corporation files a corporate excise or income tax return under ORS chapter 317 or 318.**

**(3) Notwithstanding any other provision of law, if a corporation fails to file an affidavit as described in subsection (2) of this section, the department shall disallow all Oregon subtractions and credits the corporation claimed on the corporation's return.**

**(4) The department shall allow a corporation to file an affidavit that brings the corporation into compliance with this section for three years after the date on which the corporation filed the corporation's return.**

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