

Requested by Representative RESCHKE

**PROPOSED AMENDMENTS TO
HOUSE BILL 2548**

1 On page 1 of the printed bill, line 2, after “tax;” delete the rest of the line
2 and line 3 and insert “and prescribing an effective date.”.

3 Delete lines 5 through 29 and delete page 2 and insert:

4 **“SECTION 1. Section 2 of this 2023 Act is added to and made a part
5 of ORS chapter 314.**

6 **“SECTION 2. (1) Notwithstanding any other provision of law, and
7 except as provided in subsection (2) of this section, the provisions of
8 ORS chapters 314, 316 and 317 governing the determination of net in-
9 come, including the apportionment and sourcing of income, apply to
10 any tax imposed upon or measured by net income and imposed by a
11 political subdivision of this state.**

12 **“(2) This section does not apply to any business license tax, or the
13 subsequent amendments to the provisions of any tax, that is imposed
14 by a city on net income and is in effect and operative on January 1,
15 2023.**

16 **“SECTION 3. Except as provided in section 2 (2) of this 2023 Act,
17 section 2 of this 2023 Act applies to all ordinances that impose a local
18 tax, whenever enacted.**

19 **“SECTION 4. Section 2 of this 2023 Act becomes operative on Jan-
20 uary 1, 2025.**

21 **“SECTION 5. This 2023 Act takes effect on the 91st day after the**

1 **date on which the 2023 regular session of the Eighty-second Legislative**
2 **Assembly adjourns sine die.”**

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