



Open Government Impact Statement

83rd Oregon Legislative Assembly
2025 Regular Session

Measure: HB 2115

Only impacts on Original or Engrossed
Versions are Considered Official

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SUMMARY

Digest: The Act ends the rule that a sale made to a state where the seller is not taxed is a sale in Oregon for the apportionment of business income for tax purposes. (Flesch Readability Score: 60.6).

Eliminates the general rule that a sale made to a state where a taxpayer is not taxable is considered a sale in Oregon for the apportionment of business income for corporate excise tax purposes.

Applies to tax years beginning on or after January 1, 2026.

Takes effect on the 91st day following adjournment sine die.

NOTICE OF NO OPEN GOVERNMENT IMPACT