

CHAPTER 73

AN ACT

SB 1523

Relating to apportionment of income for interstate broadcasters; amending section 5, chapter 103, Oregon Laws 2014; and prescribing an effective date.

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

SECTION 1. Section 5, chapter 103, Oregon Laws 2014, is amended to read:

Sec. 5. (1) The amendments to ORS 314.680 and 314.684 by sections 1 and 2 [*of this 2014 Act*], **chap-**

ter 103, Oregon Laws 2014, apply to tax years beginning on or after January 1, 2014, and before January 1, [2017] **2019**.

(2) The amendments to ORS 314.680 and 314.684 by sections 3 and 4 [*of this 2014 Act*], **chapter 103, Oregon Laws 2014**, apply to tax years beginning on or after January 1, [2017] **2019**.

SECTION 2. This 2018 Act takes effect on the 91st day after the date on which the 2018 regular session of the Seventy-ninth Legislative Assembly adjourns sine die.

Approved by the Governor April 3, 2018

Filed in the office of Secretary of State April 3, 2018

Effective date June 2, 2018