



2021 Oregon New Law Update Corporations and Estates

Narrated by Robert Oakes, Policy Analyst



Senate Bill 136

Interstate broadcaster
apportionment

- Prior law in ORS Chapter 314 repealed.
- Modified audience/subscriber factor approach.
- Third-party ratings and actual sales information to be used.
- Applies to tax years beginning on or after January 1, 2020.
- Rulemaking partially complete.



House Bill 2457

Corporate excise tax federal
reconnect

Reconnects Oregon to
federal tax law as of April 1,
2021.





House Bill 3138

Estate transfer tax due date

- Transfer tax return (Form OR-706) and tax due one year after decedent's death.
- Applies to estates of decedents who die on or after January 1, 2022.
- Amending OAR 150-118-0090, 150-118-0200.

Teleworking and nexus with Oregon

- Temporary policy due to Covid-19 expires when emergency declaration ends.
- Presence of a teleworking employee in Oregon due only to Covid-19 emergency doesn't establish nexus.
- Applies only to telework in Oregon between March 8, 2020 and the expiration date.

For more information:

<https://www.oregon.gov/dor/Pages/COVID19.aspx>



Contact Us

- Personal and partnership income tax: prac.revenue@dor.oregon.gov.
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Do you have questions or need help?

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