

## **"Oregon Legislative Concept 3548 – Just When You Thought Measure 97 Was Dead, It May Be Back!" Washington State Bar Association Taxation Section SALT Committee Meeting**

Speaking Engagement  
March 23, 2017  
Seattle, WA

In February 2017, Oregon Senate Finance and Revenue Committee Chairman Mark Hass (D) requested the release of Legislative Concept 3548 ("LC 3548"), a legislative referendum to amend the Oregon Constitution in order to create a new "Business Privilege Tax" based on gross receipts. The new concept looks alarmingly similar to Measure 97, the divisive ballot measure that was defeated by voters in Oregon's November 2016 general election due to inherent flaws that included basing the tax on Oregon gross receipts, not profits; making the tax applicable only to C corporations; and exempting Oregon benefit companies from the tax while subjecting benefit companies formed outside of Oregon to it – placing the proposed law in conflict with the Interstate Commerce Clause.

At the Washington State Bar Association Taxation Section SALT Committee Meeting on March 23, 2017, Larry Brant will uncover some of the key differences between LC 3548 and the now-defunct Measure 97, as well as what it could mean to businesses and individuals if LC 3548 makes its way through the Oregon State Legislature and a vote of the people.

For additional information, please visit the [WSBA Taxation Section website](#).

### **Contact**

Larry J. Brant

### **Related Services**

State & Local Tax  
Tax