

HOUSE BILL 3405-9

6/3/2009

CORPORATE/BUSINESS

	2009-11 REVENUE IMPACT (IN MILLIONS)	2011-13 REVENUE IMPACT (IN MILLIONS)	2013-15 REVENUE IMPACT (IN MILLIONS)
NEW C-CORP MIN STRUCTURE	\$ 93	\$ 92	\$ 90
NEW \$150 MIN FOR S-CORPS	\$ 17	\$ 18	\$ 19
NEW \$150 ENTITY TAX FOR PARTNERS, LLP, LLC	\$ 17	\$ 18	\$ 20
INCREASE SEC OF STATE FILING FEE/3 TIERS	\$ 26	\$ 31	\$ 32
NEW CORP RATE:	\$ 108	\$ 110	\$ 69
7.9% FOR 09-10 FOR NET INCOME >\$250,000/6.6% FOR <\$250,000			
7.6% FOR 11-12 FOR NET INCOME >\$250,000/6.6% FOR <\$250,000			
7.6% FOR 13&BEYOND FOR NET INCOME >\$10 MILLION/6.6% FOR <\$10 M			
TOTAL FROM CORPORATE/BUSINESS	\$ 261	\$ 269	\$ 230

C-CORP MIN STRUCTURE

OREGON SALES	TAX	NUMBER OF FILERS
<\$500K	\$ 150	19,498
\$500K TO \$1 MILLION	\$ 500	3,530
\$1 TO \$2 MILLION	\$ 1,000	2,622
\$2 TO \$3 MILLION	\$ 1,500	1,721
\$3 TO \$5 MILLION	\$ 2,000	1,717
\$5 TO \$7 MILLION	\$ 4,000	825
\$7 TO \$10 MILLION	\$ 7,500	675
\$10 TO \$25 MILLION	\$ 15,000	1,194
\$25 TO \$50 MILLION	\$ 30,000	506
\$50 TO \$75 MILLION	\$ 50,000	159
\$75 TO \$100 MILLION	\$ 75,000	159
>\$100 MILLION	\$ 100,000	286

CORPORATE FILING FEE STRUCTURE

CURRENT STRUCTURE	
ALL FILINGS \$50	
NEW STRUCTURE	\$ 50
NONPROFITS	\$ 100
DOMESTIC CORPORATIONS	\$ 275
CORPORATIONS BASED OUTSIDE OREGON	

HOUSE BILL 2649-3

6/2/2009

	2009-11 REVENUE IMPACT (IN MILLIONS)	2011-13 REVENUE IMPACT (IN MILLIONS)	2013-15 REVENUE IMPACT (IN MILLIONS)
PERSONAL/HOUSEHOLD			
PHASE-OUT FEDERAL TAX SUB STARTING @ AGI OF \$250K(J), \$125K(S)			
ESTABLISH NEW RATES FOR HIGH INCOME:09-11:			
10.8% FOR TAXABLE INCOME >\$250K(J), \$125K(S)<\$500K(J), \$250K(S)			
11.0% FOR TAXABLE INCOME >\$500K(J), \$250K(S)			
RATES FOR 12 & BEYOND			
9.9% FOR TAXABLE INCOME >\$250K(J), \$125K(S)			
TOTAL FROM PERSONAL INCOME TAX CHANGES	\$ 504 \$	\$ 375 \$	\$ 379
EXCLUDE FIRST \$2,400 OF UNEMPLOYMENT BENEFITS FOR 09	\$ (32) \$	\$ - \$	\$ -
TOTAL FROM PERSONAL/HOUSEHOLD	\$ 472 \$	\$ 375 \$	\$ 379

LRO: 6-2-09