

# Senate Bill 158

Printed pursuant to Senate Interim Rule 213.28 by order of the President of the Senate in conformance with pre-session filing rules, indicating neither advocacy nor opposition on the part of the President (at the request of Senate Interim Committee on Finance and Revenue)

## SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**.

Directs Department of Revenue to study issues related to providing preferential tax rate for benefit companies and to provide results of study to Legislative Assembly not later than December 31, 2018.

## A BILL FOR AN ACT

1  
2 Relating to benefit companies.

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

4 **SECTION 1. (1) The Department of Revenue shall study issues related to providing a**  
5 **preferential tax rate for benefit companies in this state.**

6 **(2) The department shall provide the Legislative Assembly with the results of the**  
7 **department's study not later than December 31, 2018.**

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**NOTE:** Matter in **boldfaced** type in an amended section is new; matter [*italic and bracketed*] is existing law to be omitted. New sections are in **boldfaced** type.