



Oregon

Kate Brown, Governor

Department of Revenue

955 Center St NE

Salem, OR 97301-2555

www.oregon.gov/dor

July 30, 2020

Robert J. Desiderio
Multistate Tax Commission
Hearing Officer

Via E-mail

Re: Oregon Department of Revenue comments on P.L. 86-272

Dear Hearing Officer Desiderio;

On behalf of the Oregon Department of Revenue, I am writing to demonstrate general agreement and support for the proposed amendments to the MTC statement on P.L. 86-272. However, at this time, Oregon chooses to provide partial agreement on the proposed revisions in Section IV.C. We recognize the difficulty in articulating all possible examples and scenarios within this section. We also recognize the ability for states to expand to account for other examples and scenarios.

As a technical issue, we believe that in section IV.A., the first sentence leaves out a critical “not” before “de minimis” in the parenthetical.

Finally, we want to acknowledge all of the efforts of the work group and express our gratitude. We thank you for your time, and please feel free to contact me if you have any questions or need further clarification.

Respectfully,

Joseph Royston