

# HOUSE REPUBLICAN OREGON STABILITY AND INVESTMENT PLAN

## Corporate Minimum Tax Restructuring Proposal

Oregon Sales (annual)	Corporate Minimum Tax
\$0-50,000	\$25
\$50,001-100,000	\$75
\$100,001-250,000	\$250
\$250,001-500,000	\$500
\$500,001-1,000,000	\$1,000
\$1,000,001-5,000,000	\$2,500
\$5,000,001-10,000,000	\$10,000
\$10,000,001-25,000,000	\$25,000
Over \$25,000,000	\$50,000

Annual Revenue Impacts (\$M)			
Fiscal Year	C-Corp	S-Corp	TOTAL
2007-08	\$76.6	\$0	\$76.6
2008-09	\$76.2	\$0	\$76.2
2009-10	\$75.8	\$0	\$75.8
2010-11	\$75.4	\$0	\$75.4
Biennial Revenue Impacts (\$M)			
2007-09 Biennium	\$152.7	\$0	\$152.7
2009-11 Biennium	\$151.2	\$0	\$151.2

Source: LRO