

**2017 Oregon Revised Statutes**  
**Volume : 08 - Revenue and Taxation**  
**Chapter 317 - Corporation Excise Tax**  
**Section 317.010 - Definitions.**

**Universal Citation:** OR Rev Stat § 317.010 (2017)

As used in this chapter, unless the context requires otherwise:

(7) "Internal Revenue Code," except where the Legislative Assembly has provided otherwise, refers to the laws of the United States or to the Internal Revenue Code as they are amended and in effect:

(a) On December 31, 2016; or

(b) If related to the definition of taxable income, as applicable to the tax year of the taxpayer.