

74TH OREGON LEGISLATIVE ASSEMBLY
STAFF MEASURE SUMMARY
HOUSE REVENUE COMMITTEE

MEASURE: HB 3514-A
CARRIER: Rep. Clem

REVENUE: No Revenue Impact

FISCAL: Minimal fiscal impact; no statement issued

Action: Do pass as amended and be printed engrossed
Vote: 8-0-1
Yeas: Berger, Bruun, Gelser, Olson, Read, Rosenbaum, Witt, Barnhart
Nays:
Exc.: Butler
Prepared By: Chris Allanach, Economist
Meeting Dates: 4/23, 6/7, 6/8

WHAT THE BILL DOES: Adds to federal taxable income the amount claimed by the taxpayer as a deduction for wages paid if the taxpayer is made subject to criminal penalties or civil relief described in 8 U.S.C. 1324a(f) in a final proceeding or consent decree before a court of competent jurisdiction. Applies to tax years beginning on or after January 1, 2008.

ISSUES DISCUSSED:

- Federal enforcement of immigration laws

EFFECT OF COMMITTEE AMENDMENTS: Requires the taxpayer to have been made subject to criminal penalties or civil relief described in 8 U.S.C. 1324a(f) in a final proceeding or consent decree before a court of competent jurisdiction.

BACKGROUND: The criminal and civil penalties referred to in 8 U.S.C. 1324a(f) pertain to knowingly hiring, recruiting or referring for a fee an unauthorized alien for employment in the U.S., or for continuing to employ an alien in the U.S. knowing the alien is or has become an unauthorized alien.

According to a 2006 report by the Oregon Center for Public Policy, there are between 128,000 and 150,000 undocumented workers in Oregon, earning a total income of roughly \$2 billion.

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This summary has not been adopted or officially endorsed by action of the committee.