

# House Bill 2248

Ordered printed by the Speaker pursuant to House Rule 12.00A (5). Pre-session filed (at the request of Governor Theodore R. Kulongoski for Employment Department)

## 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**.

Repeals unemployment tax law that deems business entity that has single owner and that is disregarded as separate entity from owner for federal tax purposes to be same employing unit as owner for unemployment compensation tax purposes.

## A BILL FOR AN ACT

Relating to business entities deemed to be employing units for unemployment compensation tax purposes; repealing ORS 657.419.

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

**SECTION 1. ORS 657.419 is repealed.**

---

**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.