

HOUSE AMENDMENTS TO HOUSE BILL 2575

By COMMITTEE ON HUMAN SERVICES AND WOMEN'S WELLNESS

May 3

1 On page 1 of the printed bill, line 2, after the first semicolon insert "creating new provisions;
2 amending ORS 316.168 and 316.171;".

3 In line 4, delete "4" and insert "5".

4 In line 16, delete "4" and insert "5".

5 On page 2, line 7, delete "(10)" and insert "(9)".

6 In line 8, delete "to the Bureau of Labor and Industries".

7 In line 15, delete "two" and insert "five".

8 On page 3, line 8, delete "2009" and insert "2010" and delete "\$____" and insert "\$250".

9 In line 12, delete "2010" and insert "2011".

10 Delete lines 23 through 25.

11 On page 4, delete lines 8 through 28 and insert:

12 "(7)(a) Every employer required to pay premiums under this section shall make and file a report
13 of employee hours worked and amounts due under this section upon a combined report form pre-
14 scribed by the Department of Revenue. If the employer is a temporary employment agency that
15 provides employees on a temporary basis to its customers, the temporary employment agency is
16 considered the employer for purposes of this section. The report shall be filed with the Department
17 of Revenue:

18 "(A) At the times and in the manner prescribed in ORS 316.168 and 316.171; or

19 "(B) Annually as required or allowed pursuant to ORS 316.197 or 657.571."

20 In line 38, delete "(9)(a)" and insert "(8)(a)".

21 On page 5, line 7, delete "180 days of" and insert "one year after".

22 Delete lines 9 through 19 and insert:

23 "(9) Each employer shall withhold from the post-tax earnings of each employee a premium of one
24 cent per hour worked. The employer shall pay the withheld amounts with the report required by
25 subsection (7)(a) of this section. All withheld amounts paid by employers under this subsection shall
26 be deposited in the Family Leave Benefits Insurance Account established under section 4 of this
27 2007 Act."

28 In line 20, delete "(11)" and insert "(10)" and after "bureau" insert "shall provide a tax form to
29 each employee who has received family leave benefits for the employee's use in paying federal in-
30 come tax on the benefits and".

31 In line 22, after the semicolon insert "and".

32 In line 23, delete the semicolon and insert a period.

33 Delete lines 24 through 26.

34 In line 27, delete "(12)" and insert "(11)".

35 In line 32, delete "(13)(a)" and insert "(12)(a)".

1 In line 36, delete “(14)” and insert “(13)”.

2 After line 38, insert:

3 “(14) The bureau may assess a civil penalty not to exceed \$5,000 against an employer that:

4 “(a) Fails to withhold premiums or fails to pay when due the moneys withheld under this section;

5 or

6 “(b) Fails to comply with this section or rules adopted under this section relating to reports or

7 other requirements necessary to carry out the purposes of this section.

8 “(15) All civil penalties collected under this section shall be applied first towards reimbursement
9 of the costs incurred in investigating violations, conducting hearings and assessing and collecting
10 penalties. All remaining amounts shall be paid into the State Treasury and credited to the Family
11 Leave Benefits Insurance Account established under section 4 of this 2007 Act.”.

12 In line 41, delete “Bureau of Labor and” and insert “Department of Revenue”.

13 In line 42, delete “Industries”.

14 After line 43, insert:

15 **“SECTION 5. (1) An employer that is not subject to section 3 of this 2007 Act or a self-**
16 **employed person may elect to provide benefits to the employer’s employees or to the self-**
17 **employed person under section 3 of this 2007 Act for an initial coverage period of not less**
18 **than three years and subsequent coverage periods of not less than one year. The employer**
19 **or self-employed person must file a written notice of election with the Bureau of Labor and**
20 **Industries. The election becomes effective on the date the notice is filed.**

21 **“(2) An employer or self-employed person who makes an election under this section may**
22 **withdraw the election not more than 30 days after the end of the initial three-year coverage**
23 **period, or at such other times as the bureau by rule may prescribe. An election to withdraw**
24 **must be made by written notice to the bureau and takes effect no sooner than 30 days after**
25 **the filing of the notice.**

26 **“(3) The bureau may cancel an election under this section if the employer or self-**
27 **employed person fails to remit required premiums or reports. The bureau may collect unpaid**
28 **premiums and may levy an additional premium for the remainder of the coverage period. A**
29 **cancellation under this subsection becomes effective 30 days after the issuance of a written**
30 **notice of the cancellation to the employer or self-employed person or such earlier time as**
31 **specified in the notice.**

32 **“SECTION 6. Section 5 of this 2007 Act becomes operative on July 1, 2010.”.**

33 In line 44, delete “5” and insert “7” and delete “4” and insert “5”.

34 On page 6, line 1, delete “6” and insert “8”.

35 In line 3, delete “2008” and insert “2009”.

36 In line 5, delete “2008” and insert “2009” in both places.

37 After line 5, insert:

38 **“SECTION 9. ORS 316.168 is amended to read:**

39 **“316.168. (1) Except as otherwise provided by law, every employer subject to the provisions of**
40 **ORS 316.162 to 316.221[,] or 656.506 or sections 1 to 5 of this 2007 Act [and] or ORS chapter 657,**
41 **or a payroll-based tax imposed by a mass transit district and administered by the Department of**
42 **Revenue under ORS 305.620, shall make and file a combined quarterly tax and assessment report**
43 **upon a form prescribed by the department.**

44 **“(2) The report shall be filed with the Department of Revenue on or before the last day of the**
45 **month following the quarter to which the report relates and shall be deemed received on the date**

1 of mailing, as provided in ORS 305.820.

2 “(a) The report shall be accompanied by payment of any tax or assessment due and a combined
3 tax and assessment payment coupon prescribed by the department. The employer shall indicate on
4 the coupon the amount of the total payment and the portions of the payment to be paid to each of
5 the tax or assessment programs.

6 “(b) The Department of Revenue shall credit the payment to the tax or assessment programs in
7 the amounts indicated by the employer on the coupon and shall promptly remit the payments to the
8 appropriate taxing or assessing body.

9 “(c) If the employer fails to allocate the payment on the coupon, the department shall allocate
10 the payment to the proper tax or assessment programs on the basis of the percentage the payment
11 bears to the total amount due.

12 “(d) The Department of Revenue shall distribute copies of the combined quarterly tax and as-
13 sessment report and the necessary tax or assessment payment information to each of the agencies
14 charged with the administration of a tax or assessment covered by the report.

15 “(e) The Department of Revenue, the Employment Department and the Department of Consumer
16 and Business Services shall develop a system of account numbers and assign to each employer a
17 single account number representing all of the tax and assessment programs included in the combined
18 quarterly tax and assessment report.

19 “**SECTION 10.** ORS 316.171 is amended to read:

20 “316.171. Except as provided in this section and ORS 314.840, 316.168, 316.197, 316.202 and
21 657.571 **and sections 1 to 5 of this 2007 Act**, the statutes and regulations applicable to each
22 agency, requiring a report and imposing a tax, shall govern the audit and examination of reports
23 and returns, determination of deficiencies, assessments, claims for refund, penalties, interest, ad-
24 ministrative and judicial appeals and the procedures relating thereto.”.

25 In line 6, delete “7” and insert “11”.
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