

**A-Engrossed**  
**House Bill 3514**

Ordered by the House June 12  
Including House Amendments dated June 12

Sponsored by Representative BUCKLEY; Representatives CLEM, COWAN, C EDWARDS, GALIZIO, ROBLAN, WITT

**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.

Requires taxpayer to add to federal taxable income for Oregon tax purposes any amounts claimed as deductions for wages paid, if wages were paid to undocumented worker.  
Applies to tax years beginning on or after January 1, 2008.

**A BILL FOR AN ACT**

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2 Relating to eliminating tax deductions for wages of undocumented workers; and providing for re-  
3 venue raising that requires approval by a three-fifths majority.

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

5 **SECTION 1.** Section 2 of this 2007 Act is added to and made a part of ORS chapter 316.

6 **SECTION 2.** In addition to any other modification to federal taxable income in this  
7 chapter, there shall be added to federal taxable income the amount claimed for federal tax  
8 purposes by the taxpayer as a deduction for wages paid, if, with respect to those wages, the  
9 taxpayer is made subject to criminal penalties or civil relief described in 8 U.S.C. 1324a(f) in  
10 a final proceeding or consent decree before a court of competent jurisdiction.

11 **SECTION 3.** Section 2 of this 2007 Act applies to tax years beginning on or after January  
12 1, 2008.

13 **SECTION 4.** Section 5 of this 2007 Act is added to and made a part of ORS chapter 317.

14 **SECTION 5.** In addition to any other modification to federal taxable income in this  
15 chapter, there shall be added to federal taxable income the amount claimed for federal tax  
16 purposes by the taxpayer as a deduction for wages paid, if, with respect to those wages, the  
17 taxpayer is made subject to criminal penalties or civil relief described in 8 U.S.C. 1324a(f) in  
18 a final proceeding or consent decree before a court of competent jurisdiction.

19 **SECTION 6.** Section 5 of this 2007 Act applies to tax years beginning on or after January  
20 1, 2008.  
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**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.