

# House Bill 3149

Sponsored by Representative SHIELDS; Representatives BUCKLEY, GALIZIO, GELSER, HOLVEY, KAHL, TOMEI

## 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**.

Requires Department of Revenue to submit report to interim committee on revenue detailing tax payment by 150 largest employers in state. Requires selecting and ranking employers by size of payroll and listing name, industry and recent tax payment history of employers.

Applies to data received for tax years ending on or after January 1, 2009.

## A BILL FOR AN ACT

1  
2 Relating to report on corporate taxation.

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

4 **SECTION 1. Section 2 of this 2009 Act is added to and made a part of ORS chapter 305.**

5 **SECTION 2. (1) No later than October 15 of each year, the Department of Revenue shall**  
6 **prepare a report based on data received by the department for the tax year ending on or**  
7 **before the preceding January 1 that:**

8 (a) **Identifies the 150 largest employers in the state based upon, and listed in order by,**  
9 **size of payroll;**

10 (b) **Lists the name and industry of each employer;**

11 (c) **Within the ordered list, for each group of 25 employers, provides the number of em-**  
12 **ployers that, after allowance for credits, paid taxes to the state for the tax year for which**  
13 **data were received, the number of employers that did not pay and the number of employers**  
14 **that paid the corporate minimum tax provided by ORS 317.090; and**

15 (d) **Records the list of employers by industry and indicates the number of employers**  
16 **within each industry that, after allowance for credits, paid taxes to the state for the tax year**  
17 **for which data were received, the number of employers that did not pay and the number of**  
18 **employers that paid the corporate minimum tax.**

19 (2) **The department shall submit the report required in subsection (1) of this section to**  
20 **the appropriate interim committee on revenue.**

21 **SECTION 3. Section 2 of this 2009 Act applies to data received for tax years ending on**  
22 **or after January 1, 2009.**

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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.