

House Bill 2347

Ordered printed by the Speaker pursuant to House Rule 12.00A (5). Pre-session filed (at the request of House Interim Committee on Business and Labor)

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**.

Excludes officiating services at amateur sporting events from definition of "employment" for purposes of unemployment insurance taxation.

Declares emergency, effective on passage.

A BILL FOR AN ACT

1
2 Relating to the definition of "employment" for purposes of unemployment insurance; creating new
3 provisions; amending ORS 657.030; and declaring an emergency.

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

5 **SECTION 1. Section 2 of this 2011 Act and ORS 657.078 and 657.093 are added to and made**
6 **a part of ORS 657.043 to 657.094.**

7 **SECTION 2. (1) As used in this chapter, "employment" does not include officiating ser-**
8 **vices performed by individuals in recreational, interscholastic or intercollegiate sporting**
9 **events or contests.**

10 **(2) As used in this section:**

11 **(a) "Officiating services" means overseeing the play of a sporting event or contest,**
12 **judging whether the rules are being followed and penalizing participants for infringing the**
13 **rules.**

14 **(b) "Sporting event or contest" means any sporting competition in which the participants**
15 **are not professional athletes or contestants or are not remunerated for their participation.**

16 **(3) Subsection (1) of this section does not apply to officiating services performed for:**

17 **(a) A nonprofit employing unit;**

18 **(b) This state;**

19 **(c) A political subdivision of this state; or**

20 **(d) An Indian tribe.**

21 **SECTION 3. ORS 657.030 is amended to read:**

22 **657.030. (1) As used in this chapter, [*unless the context requires otherwise, and subject to*] **except**
23 **as provided in** ORS 657.035, 657.040 and [*657.045 to 657.094, or any other section which excludes*
24 *services from the term "employment,"*] **657.043 to 657.094**, "employment" means service for an em-
25 ployer, including service in interstate commerce, within or outside [*of*] the United States, performed
26 for remuneration or under any contract of hire, written or oral, express or implied.**

27 **(2) Notwithstanding any other provisions of this chapter, "employment" [*shall include service*]**
28 **includes service that is:**

29 **(a) [*Which is*] Subject to the tax imposed by the Federal Unemployment Tax Act; or**

30 **(b) [*Which is*] Required to be covered under this chapter as a condition for employers to receive**

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.

1 a full tax credit against the tax imposed by the Federal Unemployment Tax Act.

2 (3) Notwithstanding subsections (1) and (2) of this section, “employment” does not include:

3 (a) Service performed in the employ of a school, college or university, if *[such]* **the** service is
 4 performed by a student who is enrolled and is regularly attending classes at *[such]* **the** school, col-
 5 lege or university, or by the spouse of *[such a]* **the** student, if *[such]* **the** spouse is advised at the
 6 time *[such]* **the** spouse commences to perform *[such]* **the** service, that the employment of *[such]* **the**
 7 spouse *[to perform such service]* is provided under a program to provide financial assistance to
 8 *[such]* **the** student by *[such]* **the** school, college, or university, and *[such]* **the** employment *[will not*
 9 *be]* **is not** covered by any program of unemployment insurance.

10 (b) Service performed in the employ of a hospital, if *[such]* **the** service is performed by a patient
 11 of *[such]* **the** hospital.

12 (c) Service performed as a student nurse in the employ of a hospital or a nurses’ training school
 13 by an individual who is enrolled in a nurses’ training school chartered or approved pursuant to the
 14 laws of this state.

15 (d) Service performed by an individual who is enrolled at a nonprofit or public educational in-
 16 stitution *[which]* **that** normally maintains a regular faculty and curriculum and normally has a reg-
 17 ularly organized body of students in attendance at the place where its educational activities are
 18 carried on as a student in a full-time program, taken for credit at *[such]* **the** institution, *[which]* **that**
 19 combines academic instruction with work experience, if *[such]* **the** service is an integral part of
 20 *[such]* **the** program, and *[such]* **the** program has been approved by the Director of the Employment
 21 Department, and *[such]* **the** institution has so certified to the employer, except that this paragraph
 22 *[shall]* **does** not apply to service performed in a program established for or on behalf of an employer
 23 or group of employers.

24 (e) Service performed by a full-time student in the employ of an organized camp described in
 25 section 3306(c)(20) of the Internal Revenue Code:

26 (A) If *[such]* **the** camp:

27 (i) Did not operate for more than seven months in the calendar year and did not operate more
 28 than seven months in the preceding calendar year; or

29 (ii) Had average gross receipts for any six months in the preceding calendar year *[which]* **that**
 30 were not more than 33-1/3 percent of its average gross receipts for the other six months in the
 31 preceding calendar year; and

32 (B) If *[such]* **the** full-time student performed services in the employ of *[such]* **the** camp for less
 33 than 13 calendar weeks in *[such]* **the** calendar year.

34 (4) As used in subsection (3)(e) of this section, an individual shall be treated as a full-time stu-
 35 dent for any period:

36 (a) During which the individual is enrolled as a full-time student at an educational institution;
 37 or

38 (b) *[Which]* **That** is between academic years or terms if:

39 (A) The individual was enrolled as a full-time student at an educational institution for the im-
 40 mediately preceding academic year or term; and

41 (B) There is a reasonable assurance that the individual will be *[so]* enrolled for the immediately
 42 succeeding academic year or term after the period described in subparagraph (A) of this paragraph.

43 **SECTION 4. Section 2 of this 2011 Act applies to officiating services performed on or af-**
 44 **ter the effective date of this 2011 Act.**

45 **SECTION 5. This 2011 Act being necessary for the immediate preservation of the public**

1 **peace, health and safety, an emergency is declared to exist, and this 2011 Act takes effect**
2 **on its passage.**

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