

**REVENUE IMPACT OF  
PROPOSED LEGISLATION**  
Seventy-Seventh Oregon Legislative  
Assembly  
2013 Regular Session  
Legislative Revenue Office

Bill Number: HB 2990  
Revenue Area: Income Taxes  
Economist: Chris Allanach  
Date: 3/7/2013

*Only Impacts on Original or Engrossed  
Versions are Considered Official*

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**Measure Description:** Requires person engaged in a trade or business who makes a payment for construction services to make reports to the payee and the Department of Revenue. Creates penalties for failure to file reports. Applies to payments made in tax years beginning on or after January 1, 2014.

**Revenue Impact (in \$Millions):** This bill has a subsequent referral to the House Committee on Revenue. A detailed analysis will be conducted when the bill is in that committee.

**Impact Explanation:**

**Creates, Extends, or Expands Tax Expenditure:** Yes  No

Further Analysis Required