

House Bill 3211

Sponsored by Representative CONGER

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**.

Establishes income and excise tax credit for employers doing business in traded sector, based on increase in annual payroll.

Provides for certification by Oregon Business Development Department of employers participating in Oregon Payroll-Based Incentive Program. Authorizes department to certify employers on or after October 1, 2013, and on or before December 31, 2017.

Authorizes department to issue rebates of incremental Oregon Payroll-Based Incentive tax revenues to certified employers. Specifies provisions of rebates.

Establishes Oregon Payroll-Based Incentive Fund. Continuously appropriates moneys in fund to department.

Appropriates moneys from General Fund to department for purposes of establishing and administering program.

Specifies rate of withholding on taxable income of person employed by certified employer.

Applies to tax years beginning on or after January 1, 2014.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to incentives for business hiring; creating new provisions; amending ORS 314.752 and
3 318.031; appropriating money; and prescribing an effective date.

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

5 **SECTION 1. Sections 2 to 8 of this 2013 Act are added to and made a part of ORS chapter**
6 **285C.**

7 **SECTION 2. As used in sections 2 to 8 of this 2013 Act:**

8 (1) "Annual full-time equivalent employment" means the number that results from di-
9 viding by 2,080 the total number of hours for which any employed person receives pay in a
10 year.

11 (2) "Annual gross payroll" means wages, salaries and other remuneration paid in a year
12 to persons employed by a certified employer, or to a licensed worker leasing company con-
13 tracting with the employer to provide workers, and payments in the year for workers' com-
14 pensation, payroll taxes, pension or other retirement plan contributions, health or other
15 insurance premiums and other similar benefits for such persons employed by the employer,
16 or the licensed worker leasing company, excluding executive officers or employees who own
17 a five percent or greater share in the employer.

18 (3) "Business firm" has the meaning given that term in ORS 285C.050.

19 (4) "Certified employer" means an eligible employer that has been certified under
20 sections 3 and 4 of this 2013 Act.

21 (5) "Compensation" has the meaning given that term in ORS 314.610.

22 (6) "Eligible employer" means an employer that is a business firm that, in the month in
23 which the employer submits an application under section 4 of this 2013 Act:

24 (a) **Has at least 150 employees in this state;**

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 (b) Averages \$60,000 annually in per-employee compensation, including the cost of bene-
 2 fits;

3 (c) Plans to hire at least 50 new full-time, year-round employees in this state within six
 4 months; and

5 (d) Operates in an industry in the traded sector, as that term is defined in ORS 285B.280.

6 (7) "Incremental Oregon Payroll-Based Incentive tax revenues" means:

7 (a) The Oregon personal income tax revenues that are generated from the Oregon per-
 8 sonal income tax liabilities shown on the income tax returns filed by persons hired by certi-
 9 fied employers in the two consecutive tax years beginning with the tax year in which the
 10 employer receives certification under section 4 of this 2013 Act, including revenues that are
 11 generated from the tax liabilities of spouses of persons employed by certified employers if the
 12 tax liabilities are reported on a joint return; or

13 (b) If Oregon personal income tax rates are reduced after the dates of the rebate agree-
 14 ments described in section 13 of this 2013 Act and the rebate agreements provide that pay-
 15 ments will be based on rates in effect when the rebate agreements are executed, the Oregon
 16 personal income tax revenues generated from the tax liabilities, as described in paragraph
 17 (a) of this subsection, that would have been due if the tax liabilities were calculated using
 18 personal income tax rates in effect on the date of execution of the rebate agreements.

19 (8) "Per capita personal income" means the annual per capita personal income level
 20 published by the Bureau of Economic Analysis of the United States Department of Commerce
 21 for a county or state at the time an employer is certified under sections 3 and 4 of this 2013
 22 Act.

23 (9) "Tax liabilities" means the tax determined under ORS chapter 316 for the tax year,
 24 less the credits allowed for purposes of ORS chapter 316 for the tax year.

25 **SECTION 3.** (1) Subject to standards and procedures that the Oregon Business Develop-
 26 ment Department establishes by rule, the department shall certify eligible employers to
 27 participate in the Oregon Payroll-Based Incentive Program established in section 13 of this
 28 2013 Act and to claim the income or excise tax credit allowed under section 11 of this 2013
 29 Act. The department may establish standards:

30 (a) Requiring that employers maintain certain levels of payroll or per-employee compen-
 31 sation, including benefits, for at least five years;

32 (b) Requiring that employers consult with vendors and contractors in this state before
 33 entering into contracts;

34 (c) Ensuring that eligible employers do not lay off current employees in order to achieve
 35 hiring goals;

36 (d) Specifying the types and amounts of employer expenses that are the reasonable costs
 37 of financing, developing, furnishing and operating a facility to be used in the course of busi-
 38 ness by the certified employer as required under section 13 of this 2013 Act; and

39 (e) For verifying that an employer is an eligible employer.

40 (2) Prior to issuing a certification under this section, the department shall enter into a
 41 rebate agreement with the eligible employer as described in section 13 of this 2013 Act. The
 42 rebate agreement must contain a statement by the eligible employer that the eligible em-
 43 ployer would not have hired 50 or more new employees but for the availability of the program
 44 established under section 13 of this 2013 Act. The rebate agreement must contain detailed
 45 performance measures with which the eligible employer must comply.

1 (3) The department shall approve or disapprove an application under this section within
2 120 days after the date the application is filed.

3 **SECTION 4.** (1) An employer seeking to participate in the Oregon Payroll-Based Incentive
4 Program and to claim the accompanying income or excise tax credit allowed under section
5 11 of this 2013 Act shall apply to the Oregon Business Development Department for certifi-
6 cation under this section.

7 (2) The application must be on a form prescribed by the Oregon Business Development
8 Department and must contain the following information:

9 (a) The locations or proposed locations at which the employer is or will be doing business;

10 (b) A description of new or expanded operations to be conducted by the employer and the
11 intended duration of such operations;

12 (c) For the 12 months preceding the application for certification, the average number of
13 full-time, year-round employees of the employer in this state;

14 (d) The intended number of full-time, year-round employees to be hired, average annual
15 gross payroll and annual full-time equivalent employment for the proposed new or expanded
16 operations of the employer;

17 (e) A description of any other business activities of the employer in this state at the time
18 of the application;

19 (f) The proposed amount of new investment by the employer in facility improvements;
20 and

21 (g) Any other information the department requires.

22 (3) An application filed under this section must be accompanied by a fee in an amount
23 prescribed by the Oregon Business Development Department. The fee required under this
24 subsection must not exceed \$5,000.

25 (4) When an application is filed under this section, the Oregon Business Development
26 Department shall review the application and determine whether:

27 (a) The employer is doing business in a traded sector, as defined in ORS 285B.280;

28 (b) The employer will do business in this state for at least 10 years following the date the
29 certification is issued;

30 (c) Prior to certification, the employer will hire additional employees, with a net gain of
31 at least 50 full-time, year-round employees;

32 (d) The increase in annual gross payroll of the employer in any county divided by the
33 change in annual full-time equivalent employment of the employer in that county will equal
34 or exceed 125 percent of the county per capita personal income or this state's per capita
35 personal income, whichever is less;

36 (e) The employer demonstrates capacity and commitment to utilize in-state vendors and
37 contractors; and

38 (f) The employer is likely to have a positive return on investment in terms of public re-
39 sources consumed and public revenues generated over the next 15 years.

40 (5) Prior to issuing a certification under subsection (6) of this section, the Oregon Busi-
41 ness Development Department shall enter into a performance agreement with the employer.
42 The agreement must contain a statement by the employer that the employer would not have
43 increased its annual gross payroll but for the availability of the credit allowed under section
44 11 of this 2013 Act. The agreement must contain detailed performance measures the em-
45 ployer must comply with related to the requirements of section 11 of this 2013 Act.

1 (6) The Oregon Business Development Department shall issue a certification to the em-
2 ployer, and furnish a copy to the Department of Revenue, if the Oregon Business Develop-
3 ment Department determines:

4 (a) The employer satisfies the requirements for certification described in subsection (4)
5 of this section if the employer operates as described in the application filed under this sec-
6 tion;

7 (b) The employer is performing according to the performance agreement required under
8 subsection (5) of this section; and

9 (c) The application does not relate to a facility that is certified for a tax credit under
10 ORS 317.124.

11 (7) The certification issued by the Oregon Business Development Department pursuant
12 to subsection (6) of this section must specify:

13 (a) The current county per capita personal income of the counties in which the employer
14 is doing business.

15 (b) The following information related to the employer, as disclosed in the application as
16 existing at the time of the application:

17 (A) The number of full-time, year-round employees;

18 (B) The annual gross payroll; and

19 (C) The annual full-time equivalent employment in this state.

20 (c) The percentage amount of credit allowed to the employer, and the term over which
21 it may be claimed, as provided in section 11 (2) of this 2013 Act.

22 (d) Any other information that the department deems appropriate.

23 (8) If the Oregon Business Development Department determines that the employer does
24 not meet the requirements for certification described in subsection (4) of this section, the
25 department may not issue a certification.

26 (9) A decision of the Oregon Business Development Department to decline to issue a
27 certification under this section may be appealed in the same manner as a contested case
28 under ORS chapter 183. The failure of the department to issue a certification within the time
29 period required under subsection (10) of this section is not appealable if the failure to issue
30 the certification results from a limitation on the number of certifications permitted by law.

31 (10) The Oregon Business Development Department shall approve or disapprove an ap-
32 plication under this section within 60 days after the date that the employer demonstrates to
33 the department that the employer has hired the number of employees indicated in the ap-
34 plication.

35 **SECTION 5.** The Oregon Business Development Department may adopt administrative
36 rules that the department determines are necessary to:

37 (1) Further define the terms defined in section 2 of this 2013 Act in a manner consistent
38 with section 2 of this 2013 Act;

39 (2) Implement the duties of the department under sections 2 to 8 of this 2013 Act; and

40 (3) Carry out the purposes of sections 2 to 8 of this 2013 Act.

41 **SECTION 6.** (1) Pursuant to the procedures for a contested case under ORS chapter 183,
42 the Oregon Business Development Department may order the revocation of a certification
43 under sections 3 and 4 of this 2013 Act if the department finds that:

44 (a) The certification was obtained by fraud or misrepresentation; or

45 (b) The employer fails to meet the requirements of sections 3 and 4 of this 2013 Act.

1 (2) As soon as the order of revocation under this section has become final, the Oregon
2 Business Development Department shall notify the Department of Revenue of the order.

3 (3) If the certification is ordered revoked pursuant to subsection (1) of this section, the
4 Oregon Business Development Department shall proceed to recover any rebate moneys dis-
5 bursed to the employer pursuant to section 13 of this 2013 Act.

6 **SECTION 7.** A certified employer with a facility certified for a tax credit under ORS
7 317.124 does not qualify for certification for a tax credit under section 11 of this 2013 Act.
8 The Oregon Business Development Department shall issue a revocation of certification under
9 sections 3 and 4 of this 2013 Act to the employer and furnish a copy of the revocation to the
10 Department of Revenue.

11 **SECTION 8.** The Oregon Business Development Department may issue certifications un-
12 der sections 3 and 4 of this 2013 Act for applications received on or after October 1, 2013, and
13 on or before December 31, 2017.

14 **SECTION 9.** Sections 10 to 12 of this 2013 Act are added to and made a part of ORS
15 chapter 315.

16 **SECTION 10.** As used in sections 10 to 12 of this 2013 Act, “annual full-time equivalent
17 employment,” “annual gross payroll,” “certified employer” and “per capita personal
18 income” have the meanings given those terms in section 2 of this 2013 Act.

19 **SECTION 11.** (1) A credit against taxes that are otherwise due under ORS chapter 316
20 or, if the taxpayer is a corporation, under ORS chapter 317 or 318, is allowed to a taxpayer
21 that is a certified employer, if the taxpayer establishes that:

22 (a) The taxpayer is doing business in a traded sector, as defined in ORS 285B.280;

23 (b) The taxpayer will do business in this state for at least 10 years following the date the
24 certification is issued;

25 (c) The annual average number of full-time, year-round employees of the taxpayer in this
26 state has increased by 50 or more employees since the date of application for certification
27 under section 4 of this 2013 Act; and

28 (d) Since the date of application for certification under section 4 of this 2013 Act, the
29 increase in annual gross payroll of the taxpayer in any county divided by the change in an-
30 nual full-time equivalent employment of the taxpayer in that county is equal to or greater
31 than 125 percent of the county per capita personal income.

32 (2) The credit allowed under this section:

33 (a) Is based on the increase in the annual gross payroll of the taxpayer in the tax year
34 relative to the taxpayer’s annual gross payroll at the time of application for certification
35 under section 4 of this 2013 Act, and shall equal up to 25 percent, but at least 15 percent, of
36 the increase in annual gross payroll.

37 (b) May be claimed for each of at least three but no more than five successive tax years,
38 of which the first tax year begins on or before January 1 of the third calendar year after the
39 year in which the certification is issued under section 4 of this 2013 Act.

40 (3) The Oregon Business Development Department may determine for each applicant the
41 amount of credit and the duration of time over which it may be claimed, within the limits
42 provided in subsection (2) of this section.

43 (4) A taxpayer seeking a credit under this section shall claim the credit on a form pre-
44 scribed by the Department of Revenue that contains, for the tax year for which the credit
45 is claimed, the following information related to the taxpayer:

- 1 (a) The annual average number of full-time, year-round employees;
- 2 (b) The annual gross payroll;
- 3 (c) The annual full-time equivalent employment in this state; and
- 4 (d) Any other information required by the department.

5 (5) In lieu of carrying forward the credit as provided in subsection (6) of this section, a
 6 taxpayer may elect to receive a refund of not more than 80 percent of the amount by which
 7 the credit exceeds the taxpayer's tax liability.

8 (6) Except as provided in subsection (5) of this subsection, any tax credit otherwise al-
 9 lowable under this section that is not used by the taxpayer in a particular tax year may be
 10 carried forward and offset against the taxpayer's tax liability for the next succeeding tax
 11 year. Any credit remaining unused in the second succeeding tax year may be carried forward
 12 and used in the third succeeding tax year. Any credit remaining unused in the third suc-
 13 ceeding tax year may be carried forward and used in the fourth succeeding tax year. Any
 14 credit remaining unused in the fourth succeeding tax year may be carried forward and used
 15 in the fifth succeeding tax year, but may not be used in any tax year thereafter.

16 (7)(a) A credit allowed under this section is not in lieu of any deduction for depreciation,
 17 amortization, payroll costs or any other expense to which the taxpayer may be entitled.

18 (b) The taxpayer's adjusted basis for determining gain or loss may not be decreased by
 19 any credit allowed under this section.

20 (c) If a change in the taxable year of a taxpayer occurs as described in ORS 314.085, or
 21 if the department terminates the taxpayer's taxable year under ORS 314.440, the credit al-
 22 lowed by this section shall be prorated or computed in a manner consistent with ORS 314.085.

23 (d)(A) A nonresident shall be allowed the credit computed under this section in the same
 24 manner and subject to the same limitations as the credit allowed a resident of this state.
 25 However, the credit shall be prorated using the proportion provided in ORS 316.117.

26 (B) If a change in the status of a taxpayer from resident to nonresident or from non-
 27 resident to resident occurs, the credit allowed by this section shall be determined in a man-
 28 ner consistent with ORS 316.117.

29 **SECTION 12.** (1) A taxpayer that has claimed a credit under section 11 of this 2013 Act
 30 shall maintain records sufficient to show:

31 (a) That the taxpayer continued to operate with an annual average number of full-time,
 32 year-round employees that equals the number established in the certification under section
 33 4 of this 2013 Act for at least 10 years after the date the Oregon Business Development De-
 34 partment issued the certification; and

35 (b) That the taxpayer has met the requirements for certification described in section 4
 36 (4) of this 2013 Act and the criteria for allowing and computing the credit under section 11
 37 of this 2013 Act.

38 (2) The taxpayer shall provide the records required to be maintained under this section
 39 to the Department of Revenue if requested to do so by the department.

40 (3) The taxpayer shall maintain the records described in this section for at least 10 years
 41 following the last tax year for which the taxpayer claims any credit under section 11 of this
 42 2013 Act.

43 (4) The Department of Revenue shall disallow the credit claimed under section 11 of this
 44 2013 Act for the current or any prior tax year, and collect any taxes that were not paid as
 45 a result of application of the credit, if:

1 (a) The taxpayer is discovered, in violation of subsection (1) of this section, to have closed
 2 or curtailed operations or to have failed to meet a requirement for certification described in
 3 section 4 (4) of this 2013 Act; or

4 (b) Certification is revoked under section 6 of this 2013 Act.

5 (5) For purposes of collecting taxes due under subsection (4) of this section, the Depart-
 6 ment of Revenue shall have the benefit of all laws of this state pertaining to the collection
 7 of income and excise taxes. No assessment of these taxes shall be necessary and no statute
 8 of limitations shall preclude the collection of these taxes.

9 **SECTION 13.** (1) In consultation with the Department of Revenue, the Oregon Business
 10 Development Department shall establish and administer the Oregon Payroll-Based Incentive
 11 Program. The purpose of the program is to provide rebates to certified employers to allow
 12 for expanded operations and increased hiring. The rebates shall be in addition to the tax
 13 credit allowed under section 11 of this 2013 Act and may be provided to certified employers
 14 other than those qualifying for the tax credit.

15 (2) The Oregon Business Development Department shall enter into one or more rebate
 16 agreements with certified employers receiving rebates under this section. The rebate agree-
 17 ments must:

18 (a) Provide that the rebate moneys may be used only to pay for the costs of financing,
 19 developing, furnishing and operating a facility to be used by the certified employer in the
 20 course of business.

21 (b) Require that the certified employer receiving rebate moneys return to the Oregon
 22 Business Development Department, for deposit in the General Fund, amounts distributed to
 23 the certified employer from the Oregon Payroll-Based Incentive Fund that exceed the actual
 24 incremental Oregon Payroll-Based Incentive tax revenues for the certified employer, as de-
 25 scribed in subsection (3) of this section.

26 (3) The total rebate amount distributed to a certified employer under this section may
 27 not exceed the total of the estimated incremental Oregon Payroll-Based Incentive tax re-
 28 venues for the certified employer:

29 (a) For the tax year in which the employer receives certification under section 4 of this
 30 2013 Act; and

31 (b) For the tax year following the tax year in which the employer receives certification
 32 under section 4 of this 2013 Act.

33 (4) Rebate moneys under this section must be distributed to the certified employer no
 34 later than 120 days following certification under section 4 of this 2013 Act.

35 **SECTION 14.** The Director of the Department of Revenue shall:

36 (1) Specify the methodology for estimating incremental Oregon Payroll-Based Incentive
 37 tax revenues;

38 (2) Estimate incremental Oregon Payroll-Based Incentive tax revenues; and

39 (3) Notify the Director of the Oregon Business Development Department of the estimated
 40 incremental Oregon Payroll-Based Incentive tax revenues.

41 **SECTION 15.** The Oregon Payroll-Based Incentive Fund is established in the State
 42 Treasury, separate and distinct from the General Fund. The Oregon Payroll-Based Incentive
 43 Fund consists of amounts deposited in the fund as required by section 22 of this 2013 Act and
 44 other moneys transferred to the fund. Amounts in the fund are continuously appropriated
 45 to the Oregon Business Development Department for the purposes of:

1 (1) Making the rebates provided by the rebate agreements entered into under section 13
2 of this 2013 Act;

3 (2) Making refunds to taxpayers authorized under section 11 of this 2013 Act;

4 (3) Reducing the application fees otherwise charged to applicants under section 4 (3) of
5 this 2013 Act; and

6 (4) Paying the costs and expenses of the Oregon Business Development Department and
7 the Department of Revenue in connection with the implementation and administration of
8 sections 2 to 8, 10 to 12 and 18 to 22 of this 2013 Act.

9 **SECTION 16.** There is appropriated to the Oregon Business Development Department, for
10 the biennium beginning July 1, 2013, out of the General Fund, the amount of \$_____ for the
11 purpose of carrying out the provisions of section 13 of this 2013 Act.

12 **SECTION 17.** Sections 18 to 22 of this 2013 Act are added to and made a part of ORS
13 316.162 to 316.221.

14 **SECTION 18.** As used in sections 18 to 22 of this 2013 Act, “certified employer” and
15 “compensation” have the meanings given those terms in section 2 of this 2013 Act.

16 **SECTION 19.** (1) A certified employer, in lieu of the withholding requirements under ORS
17 316.167, shall withhold eight percent of the wages of employees hired by the certified em-
18 ployer in each of the two consecutive tax years beginning with the tax year in which the
19 employer receives certification under sections 3 and 4 of this 2013 Act, as provided in this
20 section and by rule of the Department of Revenue.

21 (2) The certified employer withholding amounts under this section shall pay the amounts
22 withheld to the department at the time and in the manner prescribed by the department by
23 rule.

24 **SECTION 20.** In addition to other reports and returns required by law or rule, a certified
25 employer required to withhold compensation under section 19 of this 2013 Act shall file an
26 annual report with the Department of Revenue stating:

27 (1) The total amount of compensation paid during the tax year to employees hired in that
28 tax year by the certified employer;

29 (2) The taxpayer identification number of each employee of the certified employer;

30 (3) The compensation paid to each employee of the certified employer; and

31 (4) The amount withheld under section 19 of this 2013 Act for each employee hired by the
32 certified employer.

33 **SECTION 21.** (1) The Department of Revenue may adopt administrative rules that the
34 department determines are necessary to:

35 (a) Implement the duties of the department under sections 18 to 22 of this 2013 Act; and

36 (b) Carry out the purposes of sections 18 to 22 of this 2013 Act.

37 (2) The rules may include rules construing ORS 316.162 to 316.221 in a manner that is
38 consistent and compatible with the withholding provisions of sections 18 to 22 of this 2013
39 Act.

40 **SECTION 22.** The revenues received by the Department of Revenue under section 19 of
41 this 2013 Act shall be transferred to the Oregon Payroll-Based Incentive Fund established in
42 section 15 of this 2013 Act.

43 **SECTION 23.** ORS 314.752 is amended to read:

44 314.752. (1) Except as provided in ORS 314.740 (5)(b), the tax credits allowed or allowable to a
45 C corporation for purposes of ORS chapter 317 or 318 shall not be allowed to an S corporation. The

1 business tax credits allowed or allowable for purposes of ORS chapter 316 shall be allowed or are
 2 allowable to the shareholders of the S corporation.

3 (2) In determining the tax imposed under ORS chapter 316, as provided under ORS 314.734, on
 4 income of the shareholder of an S corporation, there shall be taken into account the shareholder's
 5 pro rata share of business tax credit (or item thereof) that would be allowed to the corporation (but
 6 for subsection (1) of this section) or recapture or recovery thereof. The credit (or item thereof), re-
 7 capture or recovery shall be passed through to shareholders in pro rata shares as determined in the
 8 manner prescribed under section 1377(a) of the Internal Revenue Code.

9 (3) The character of any item included in a shareholder's pro rata share under subsection (2)
 10 of this section shall be determined as if such item were realized directly from the source from which
 11 realized by the corporation, or incurred in the same manner as incurred by the corporation.

12 (4) If the shareholder is a nonresident and there is a requirement applicable for the business tax
 13 credit that in the case of a nonresident the credit be allowed in the proportion provided in ORS
 14 316.117, then that provision shall apply to the nonresident shareholder.

15 (5) As used in this section, "business tax credit" means a tax credit granted to personal income
 16 taxpayers to encourage certain investment, to create employment, economic opportunity or incentive
 17 or for charitable, educational, scientific, literary or public purposes that is listed under this sub-
 18 section as a business tax credit or is designated as a business tax credit by law or by the Depart-
 19 ment of Revenue by rule and includes but is not limited to the following credits: ORS 285C.309
 20 (tribal taxes on reservation enterprise zones and reservation partnership zones), ORS 315.104 (fore-
 21 station and reforestation), ORS 315.138 (fish screening, by-pass devices, fishways), ORS 315.141
 22 (biomass production for biofuel), ORS 315.156 (crop gleaning), ORS 315.164 and 315.169 (farmworker
 23 housing), ORS 315.204 (dependent care assistance), ORS 315.208 (dependent care facilities), ORS
 24 315.213 (contributions for child care), ORS 315.304 (pollution control facility), ORS 315.326
 25 (renewable energy development contributions), ORS 315.331 (energy conservation projects), ORS
 26 315.336 (transportation projects), ORS 315.341 (renewable energy resource equipment manufacturing
 27 facilities), ORS 315.354 and 469B.151 (energy conservation facilities), ORS 315.507 (electronic com-
 28 merce), ORS 315.533 (low income community jobs initiative) and ORS 317.115 (fueling stations nec-
 29 cessary to operate an alternative fuel vehicle) **and section 11 of this 2013 Act (payroll**
 30 **increases).**

31 **SECTION 24.** ORS 318.031 is amended to read:

32 318.031. It being the intention of the Legislative Assembly that this chapter and ORS chapter
 33 317 shall be administered as uniformly as possible (allowance being made for the difference in im-
 34 position of the taxes), ORS 305.140 and 305.150, ORS chapter 314 and the following sections are in-
 35 corporated into and made a part of this chapter: ORS 285C.309, 315.104, 315.141, 315.156, 315.204,
 36 315.208, 315.213, 315.304, 315.326, 315.331, 315.336, 315.507 and 315.533 **and section 11 of this 2013**
 37 **Act** (all only to the extent applicable to a corporation) and ORS chapter 317.

38 **SECTION 25.** **Sections 2 to 8, 10 to 12 and 18 to 22 of this 2013 Act and the amendments**
 39 **to ORS 314.752 and 318.031 by sections 23 and 24 of this 2013 Act apply to tax years beginning**
 40 **on or after January 1, 2014.**

41 **SECTION 26.** **This 2013 Act takes effect on the 91st day after the date on which the 2013**
 42 **regular session of the Seventy-seventh Legislative Assembly adjourns sine die.**