

## HOUSE AMENDMENTS TO A-ENGROSSED SENATE BILL 252

By COMMITTEE ON BUSINESS AND LABOR

May 29

1 On page 1 of the printed A-engrossed bill, delete lines 4 through 26.

2 On page 2, delete lines 1 through 18 and insert:

3 “**SECTION 1.** ORS 657.663 is amended to read:

4 “657.663. (1) If an employer fails to file a *[required]* quarterly tax report or quarterly *[detail]*  
5 **report** of employees’ wages and hours of work by the 10th day of the second month following the  
6 end of the calendar quarter, the Director of the Employment Department, for the first such failure,  
7 shall send to the employer at the employer’s last-known address a written notice warning the em-  
8 ployer that a subsequent failure to file a *[required]* report could result in the imposition of a late  
9 filing penalty.

10 “(2) If an employer, without good cause, fails to file a *[required]* **timely** report within the  
11 three-year period immediately following a written warning **sent pursuant to subsection (1) of this**  
12 **section**, the employer may be assessed a late filing penalty in addition to other amounts due.

13 “(3)(a) *[The penalty]* **Except as provided in subsection (4) of this section, a penalty assessed**  
14 **under subsection (2) of this section** shall be 0.0002 of the taxable wage base in effect for the year  
15 against which the penalty is being assessed for each employee listed each quarter on the late filed  
16 reports. **The penalty per employee shall be rounded to the nearest dollar.**

17 “(b) *[However]* **Notwithstanding paragraph (a) of this subsection**, the minimum penalty for  
18 any calendar quarter *[shall]* **may** not be less than *[0.0025 nor]* **\$100** and the maximum penalty **may**  
19 **not be** more than 0.05 of the taxable wage base in effect for the year. **The maximum penalty shall**  
20 **be rounded to the nearest \$100 interval.**

21 “[2] *The penalty per employee shall be rounded to the nearest dollar. The minimum penalty shall*  
22 *be rounded to the nearest five-dollar interval and the maximum penalty shall be rounded to the nearest*  
23 *\$100 interval.*]

24 “[3] (4) *[Notwithstanding the provisions of subsection (1) of this section,]* **A penalty assessed**  
25 **under subsection (2) of this section** for an employer who has no payroll during *[a]* **the** calendar  
26 quarter **to which a quarterly report relates** shall *[not be assessed a penalty for the first quarter in*  
27 *which that employer’s report is filed late. Thereafter, the director may assess a \$5 penalty when such*  
28 *employer’s reports continue to be filed late.]* **be as follows:**

29 “(a) **\$10 for the first report filed late within the three-year period immediately following**  
30 **a written warning sent pursuant to subsection (1) of this section.**

31 “(b) **\$25 for the first report filed late within the three-year period immediately following**  
32 **the assessment of a penalty under subsection (2) of this section.**

33 “(c) **\$50 for the second report filed late within the three-year period immediately follow-**  
34 **ing the assessment of a penalty under subsection (2) of this section.**

35 “(d) **\$100 for the third or subsequent report filed late within the three-year period im-**

1 **mediately following the assessment of a penalty under subsection (2) of this section.**

2 “[~~(4)~~] **(5)(a)** [*The*] **A** penalty assessed under this section [*shall be*] **is** final unless, within 20 days  
3 [*from*] **after** the date [*of mailing of*] the assessment **is mailed** to the last-known address of the em-  
4 ployer, the employer requests the penalty be deleted. The request must be in writing and state the  
5 reason why the report was filed late.

6 “**(b)** If the director determines the employer had good cause for filing the report late, the pen-  
7 alty shall be deleted. If it is determined there was not good cause for filing the report late, the re-  
8 quest for deletion shall be denied.

9 “[~~(5)~~] **(6)(a)** A [*decision*] **determination** denying the request [*shall become*] **for deletion is**  
10 **final,** unless, within 20 days [*from*] **after** the date [*of mailing the decision*] **the determination is**  
11 **mailed** to the last-known address of the employer, the employer files a request for hearing. The re-  
12 quest for a hearing must be in writing and state the reasons [*therefor*] **why the determination**  
13 **should not be affirmed.**

14 “**(b)** Judicial review **of the determination of denial** shall be as provided for review of orders  
15 in contested cases in ORS chapter 183, except that the [*petition*] **request for hearing** shall be filed  
16 within 20 days after the issuance of the [*order*] **determination** of the director or a designated rep-  
17 resentative.”.