

**PROPOSED AMENDMENTS TO
A-ENGROSSED SENATE BILL 252**

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

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

15 “**(3)(a)** [*The penalty*] **Except as provided in subsection (4) of this sec-**
16 **tion, a penalty assessed under subsection (2) of this section** shall be
17 0.0002 of the taxable wage base in effect for the year against which the
18 penalty is being assessed for each employee listed each quarter on the late
19 filed reports. **The penalty per employee shall be rounded to the nearest**
20 **dollar.**

21 “**(b)** [*However*] **Notwithstanding paragraph (a) of this subsection**, the
22 minimum penalty for any calendar quarter [*shall*] **may not be less than**

1 [0.0025 nor] **\$100 and** the maximum penalty **may not be** more than 0.05 of
2 the taxable wage base in effect for the year. **The maximum penalty shall**
3 **be rounded to the nearest \$100 interval.**

4 “[(2) *The penalty per employee shall be rounded to the nearest dollar. The*
5 *minimum penalty shall be rounded to the nearest five-dollar interval and the*
6 *maximum penalty shall be rounded to the nearest \$100 interval.*]

7 “[(3)] **(4)** [Notwithstanding the provisions of subsection (1) of this section,]
8 **A penalty assessed under subsection (2) of this section for** an employer
9 who has no payroll during [a] **the calendar quarter to which a quarterly**
10 **report relates** shall [not be assessed a penalty for the first quarter in which
11 that employer’s report is filed late. Thereafter, the director may assess a \$5
12 penalty when such employer’s reports continue to be filed late.] **be as follows:**

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

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

19 **“(c) \$50 for the second report filed late within the three-year period**
20 **immediately following the assessment of a penalty under subsection**
21 **(2) of this section.**

22 **“(d) \$100 for the third or subsequent report filed late within the**
23 **three-year period immediately following the assessment of a penalty**
24 **under subsection (2) of this section.**

25 “[4)] **(5)(a)** [The] **A penalty assessed under this section [shall be] is final**
26 unless, within 20 days [from] **after** the date [of mailing of] the assessment
27 **is mailed** to the last-known address of the employer, the employer requests
28 the penalty be deleted. The request must be in writing and state the reason
29 why the report was filed late.

30 **“(b) If the director determines the employer had good cause for filing the**

1 report late, the penalty shall be deleted. If it is determined there was not
2 good cause for filing the report late, the request for deletion shall be denied.

3 “[5] **(6)(a)** A [*decision*] **determination** denying the request [*shall*
4 *become*] **for deletion is final**[,] unless, within 20 days [*from*] **after** the date
5 [*of mailing the decision*] **the determination is mailed** to the last-known
6 address of the employer, the employer files a request for hearing. The request
7 for a hearing must be in writing and state the reasons [*therefor*] **why the**
8 **determination should not be affirmed.**

9 “**(b)** Judicial review **of the determination of denial** shall be as provided
10 for review of orders in contested cases in ORS chapter 183, except that the
11 [*petition*] **request for hearing** shall be filed within 20 days after the issu-
12 ance of the [*order*] **determination** of the director or a designated represen-
13 tative.”.

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