

SB 139-2  
(LC 2340)  
2/24/21 (CMT/ps)

Requested by SENATE COMMITTEE ON FINANCE AND REVENUE

**PROPOSED AMENDMENTS TO  
SENATE BILL 139**

1 On page 2 of the printed bill, delete lines 27 through 34 and insert:

2 “(b) For every owner, member or limited partner, a partnership or S cor-  
3 poration employs at least \_\_\_\_\_ persons who are not owners, members or  
4 limited partners, and a sole proprietorship employs at least one person who  
5 is not the sole proprietor; and

6 “(c) By the close of the tax year for which the reduced rate is allowed,  
7 employees who meet the requirements of paragraph (b) of this subsection  
8 perform, if employed by a sole proprietorship, at least 1,200 aggregate hours  
9 of work in Oregon, and if employed by a partnership or S corporation, at  
10 least 1,200 aggregate hours for every \_\_\_\_\_ owners, members or limited  
11 partners of the partnership or S corporation. In determining whether this  
12 requirement is met, only hours worked in a week in which a worker works  
13 at least 30 hours may be considered.”.

14 \_\_\_\_\_