

# B-Engrossed House Bill 4002

Ordered by the House February 25  
Including House Amendments dated February 15 and February 25

Sponsored by Representatives SALINAS, HOLVEY, Senator TAYLOR, Representative VALDERRAMA, Senators FREDERICK, JAMA, MANNING JR, WAGNER; Representatives ALONSO LEON, BYNUM, CAMPOS, HUDSON, NELSON, REYNOLDS, RUIZ, SANCHEZ, Senators LAWRENCE SPENCE, LIEBER (Presession filed.)

## 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.

Prohibits employers from permitting or requiring agricultural workers to work in excess of maximum allowable hours unless workers are compensated for overtime hours worked. Specifies exemptions to overtime compensation requirements.

**Requires Employment Department, in consultation with Bureau of Labor and Industries, Department of Revenue and State Department of Agriculture, to submit report to interim committees of Legislative Assembly related to agriculture on identified economic impacts of overtime compensation requirements under Act.**

**Requires division of Oregon Department of Administrative Services that serves as office of economic analysis to include in economic forecast for biennium any available relevant economic and wage data related to agricultural economy as impacted by overtime compensation requirements.**

**Requires State Department of Agriculture and Oregon Business Development Department to make recommendations for legislation to regular or interim committee of Legislative Assembly related to agriculture on available options for establishing grant, loan or other lending program to provide financial assistance to employers to mitigate costs associated with compliance with overtime compensation requirements.**

**Creates refundable income or corporate excise tax credit allowed to employer for excess amount of wages paid as overtime pay to agricultural workers. Provides for administration of credit by Department of Revenue. Directs department to issue notice to taxpayers that meet application requirements and indicate maximum amount of credit allowed. Provides for Legislative Assembly to use reports submitted by agencies to adjust tax credit provisions and revise rates if deemed appropriate.**

*Applies to tax years beginning on or after January 1, 2023[, and before January 1, 2029].  
Takes effect on 91st day following adjournment sine die.*

## A BILL FOR AN ACT

1  
2 Relating to overtime for agricultural workers; creating new provisions; amending ORS 314.772,  
3 316.502, 317.850, 318.031, 653.055 and 653.256; and prescribing an effective date.

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

5 **SECTION 1. As used in this section and sections 2 and 4a of this 2022 Act:**

6 (1) "Agricultural worker" means an individual who performs services in agriculture for  
7 an employer in exchange for an agreed remuneration or rate of pay.

8 (2) "Agriculture" includes:

9 (a) Farming in all its branches, including the cultivation and tillage of the soil;

10 (b) Dairying;

11 (c) The production, cultivation, growing and harvesting of any agricultural or  
12 horticultural commodities;

13 (d) The raising of livestock, bees, fur-bearing animals or poultry; and

**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 (e) Any other practices performed by a farmer or on a farm as an incident to or in con-  
2 junction with farming operations, including preparation for market, delivery to storage or  
3 to market, or delivery to carriers for transportation to market.

4 (3) "Salary" has the meaning given that term in ORS 653.010.

5 (4) "Workweek" means a fixed period of time established by an employer that reflects a  
6 regularly recurring period of 168 hours or seven consecutive 24-hour periods.

7 **SECTION 2.** (1) Except as provided in subsection (2) of this section, an employer may not  
8 permit, require or suffer an agricultural worker to work a total number of hours in excess  
9 of:

10 (a) For calendar years 2023 and 2024, 55 hours in one workweek.

11 (b) For calendar years 2025 and 2026, 48 hours in one workweek.

12 (c) For calendar year 2027 and each year thereafter, 40 hours in one workweek.

13 (2) An employer may permit, require or suffer an agricultural worker to work more than  
14 the maximum allowable hours in one workweek provided under subsection (1) of this section  
15 if the employer compensates the agricultural worker at one and one-half times the worker's  
16 regular rate of pay for each overtime hour or portion of an hour that the worker works in  
17 excess of the maximum allowable hours.

18 (3)(a) For purposes of this section, a workweek may begin on any day of the week and  
19 at any hour of the day and need not coincide with a calendar week.

20 (b) An employer may change the beginning of an agricultural worker's workweek if the  
21 change is intended to be permanent and is not designed to evade overtime requirements.

22 (4) A claim for a violation of this section may be made under ORS 653.055.

23 **SECTION 3.** Section 2 of this 2022 Act is amended to read:

24 **Sec. 2.** (1) Except as provided in subsection (2) of this section, an employer may not permit,  
25 require or suffer an agricultural worker to work a total number of hours in excess of:]

26 [(a) For calendar years 2023 and 2024, 55 hours in one workweek.]

27 [(b) For calendar years 2025 and 2026, 48 hours in one workweek.]

28 [(c) For calendar year 2027 and each year thereafter,] 40 hours in one workweek.

29 (2) An employer may permit, require or suffer an agricultural worker to work more than [the  
30 maximum allowable] 40 hours in one workweek [provided under subsection (1) of this section] if the  
31 employer compensates the agricultural worker at one and one-half times the worker's regular rate  
32 of pay for each overtime hour or portion of an hour that the worker works in excess of [the maxi-  
33 mum allowable] 40 hours.

34 (3)(a) For purposes of this section, a workweek may begin on any day of the week and at any  
35 hour of the day and need not coincide with a calendar week.

36 (b) An employer may change the beginning of an agricultural worker's workweek if the change  
37 is intended to be permanent and is not designed to evade overtime requirements.

38 (4) A claim for a violation of this section may be made under ORS 653.055.

39 **SECTION 4.** The amendments to section 2 of this 2022 Act by section 3 of this 2022 Act  
40 become operative on January 1, 2027.

41 **SECTION 4a.** The provisions of section 2 of this 2022 Act relating to overtime compen-  
42 sation requirements for agricultural workers do not apply to:

43 (1) An individual described in ORS 653.020 (1).

44 (2) An individual employed in agriculture whose principal duties are administrative,  
45 executive or professional work and who:

1 (a) **Performs predominantly intellectual, managerial or creative tasks;**

2 (b) **Exercises discretion and independent judgment; and**

3 (c) **Earns a salary and is paid on a salary basis.**

4 **SECTION 5.** ORS 653.055 is amended to read:

5 653.055. (1) Any employer who pays an employee less than the wages to which the employee is  
6 entitled under ORS 653.010 to 653.261 **or section 2 of this 2022 Act** is liable to the employee af-  
7 fected:

8 (a) For the full amount of the wages, less any amount actually paid to the employee by the  
9 employer; and

10 (b) For civil penalties provided in ORS 652.150.

11 (2) Any agreement between an employee and an employer to work at less than the wage rate  
12 required by ORS 653.010 to 653.261 **or section 2 of this 2022 Act** is no defense to an action under  
13 subsection (1) of this section.

14 (3) The Commissioner of the Bureau of Labor and Industries has the same powers and duties in  
15 connection with a wage claim based on ORS 653.010 to 653.261 **and section 2 of this 2022 Act** as  
16 the commissioner has under ORS 652.310 to 652.445 and in addition the commissioner may, without  
17 the necessity of assignments of wage claims from employees, initiate suits against employers to en-  
18 join future failures to pay required minimum wages or overtime pay and to require the payment of  
19 minimum wages and overtime pay due employees but not paid as of the time of the filing of suit.  
20 The commissioner may join in a single proceeding and in one cause of suit any number of wage  
21 claims against the same employer. If the commissioner does not prevail in such action, the commis-  
22 sioner shall pay all costs and disbursements from the Bureau of Labor and Industries Account.

23 (4) The court may award reasonable attorney fees to the prevailing party in any action brought  
24 by an employee under this section.

25 **SECTION 6.** ORS 653.256 is amended to read:

26 653.256. (1) In addition to any other penalty provided by law, the Commissioner of the Bureau  
27 of Labor and Industries may assess a civil penalty not to exceed \$1,000 against any person that  
28 willfully violates ORS 653.025, 653.030, 653.045, 653.050, 653.060, 653.261, 653.265, 653.606, 653.611,  
29 653.616, 653.621, 653.626, 653.631 or 653.636 or section 5, chapter 537, Oregon Laws 2015, **or section**  
30 **2 of this 2022 Act** or any rule adopted thereunder.

31 (2) In addition to any other penalty provided by law, the commissioner may assess a civil penalty  
32 not to exceed \$1,000 against any person that intentionally violates ORS 653.077 or any rule adopted  
33 thereunder.

34 (3) Civil penalties authorized by this section shall be imposed in the manner provided in ORS  
35 183.745.

36 (4)(a) All sums collected as penalties under this section shall be first applied toward reimburse-  
37 ment of costs incurred in determining the violations, conducting hearings under this section and  
38 addressing and collecting the penalties.

39 (b) The remainder, if any, of the sums collected as penalties under subsection (1) of this section  
40 shall be paid over by the commissioner to the Department of State Lands for the benefit of the  
41 Common School Fund of this state. The department shall issue a receipt for the money to the com-  
42 missioner.

43 (c) The remainder, if any, of the sums collected as penalties under subsection (2) of this section  
44 shall be paid over by the commissioner to the Department of Human Services for the benefit of the  
45 Breastfeeding Mother Friendly Employer Project. The department shall issue a receipt for the

1 moneys to the commissioner.

2 **SECTION 6a.** (1) No later than November 30, 2026, and every six years thereafter, the  
3 Employment Department, in consultation with the Bureau of Labor and Industries, the De-  
4 partment of Revenue and the State Department of Agriculture, shall submit a report, in the  
5 manner provided in ORS 192.245, to the interim committees of the Legislative Assembly re-  
6 lated to agriculture, on the identified economic impacts of the overtime compensation re-  
7 quirements under section 2 of this 2022 Act.

8 (2) The report must consider all available relevant data related to the overtime compen-  
9 sation requirements under section 2 of this 2022 Act for calendar years 2023, 2024, 2025 and  
10 2026 and must include, but need not be limited to, an examination of the following:

11 (a) Employment, wages and hours worked by agricultural workers whose employment is  
12 subject to ORS chapter 657.

13 (b) The total amount of wages paid to agricultural workers whose employment is subject  
14 to ORS chapter 657.

15 (c) Employment, wages and hours worked in the agricultural sector by quarter, including  
16 job vacancies available in natural resources, by quarter.

17 (d) Employment, wages and hours worked, separated by size of employer and agricultural  
18 sector.

19 (e) Recent national and regional trends related to the agricultural workforce, including  
20 wages, employment and labor costs.

21 **SECTION 6b.** The division of the Oregon Department of Administrative Services that  
22 serves as the office of economic analysis shall include in the economic forecast for a  
23 biennium any available relevant economic and wage data that relates to the agricultural  
24 economy in this state as impacted by the operation of sections 2 and 8 of this 2022 Act.

25 **SECTION 6c.** No later than September 30, 2022, the State Department of Agriculture and  
26 the Oregon Business Development Department shall make recommendations for legislation  
27 to a regular or interim committee of the Legislative Assembly related to agriculture re-  
28 garding available options for establishing a grant program, loan program or lending program  
29 to which \$10 million will be allocated for the purpose of providing financial assistance to  
30 employers to mitigate the costs associated with compliance with the overtime compensation  
31 requirements under section 2 of this 2022 Act.

32 **SECTION 7.** Sections 8 to 11 of this 2022 Act are added to and made a part of ORS  
33 chapter 315.

34 **SECTION 8.** (1) As used in this section and sections 9 and 10 of this 2022 Act:

35 (a) “Agricultural worker” has the meaning given that term in section 1 of this 2022 Act.

36 (b) “Eligible employer” means an employer doing business in 2017 North American In-  
37 dustry Classification System code 111, crop production, or code 112, animal production and  
38 aquaculture.

39 (c) “Full-time equivalent employee” means an employee or a combination of employees  
40 that perform at least 2,080 hours of work for an employer in a calendar year.

41 (2)(a) A credit against taxes that are otherwise due under ORS chapter 316 or, if the  
42 taxpayer is a corporation, under ORS chapter 317 or 318 is allowed for overtime compen-  
43 sation required under section 2 of this 2022 Act to be paid, for work performed in Oregon,  
44 by an eligible employer to agricultural workers on an hourly basis. The amount of the credit  
45 shall equal a percentage of the actual excess paid to agricultural workers during the calendar

1 year in which the tax year begins, as determined under section 9 of this 2022 Act.

2 (b) A labor contractor licensed under ORS 658.410 may not claim a credit under this  
3 section. An eligible employer may claim a credit under this section for wages paid to workers  
4 recruited, solicited, supplied or employed by a labor contractor on behalf of the eligible em-  
5 ployer.

6 (c) Notwithstanding ORS 317.090 (3), a credit under this section is allowed against the tax  
7 imposed under ORS 317.090.

8 (d) A credit is not allowed under this section for any overtime wages paid to an employee  
9 who is exempt from the provisions of section 2 of this 2022 Act as a member of the immedi-  
10 ate family of the employer.

11 (3) Prior to claiming the credit allowed under this section, a taxpayer is required to re-  
12 ceive a notice of acknowledgment from the Department of Revenue, as provided in section  
13 10 of this 2022 Act, stating the maximum amount of credit that the taxpayer may claim for  
14 the calendar year.

15 (4) If the amount allowable:

16 (a) As a credit under this section against taxes imposed under ORS chapter 316, when  
17 added to the sum of the amounts allowable as payment of tax under ORS 316.187 or 316.583,  
18 other tax prepayment amounts and other refundable credit amounts, exceeds the taxes im-  
19 posed by ORS chapters 314 and 316 for the tax year after application of any nonrefundable  
20 credits allowable for purposes of ORS chapter 316 for the tax year, the amount of the excess  
21 shall be refunded to the taxpayer as provided in ORS 316.502.

22 (b) As a credit under this section against taxes imposed under ORS chapter 317 or 318,  
23 when added to the sum of the amount of estimated tax paid under ORS 314.515 and any other  
24 tax prepayment amounts, exceeds the taxes imposed by ORS chapters 314 and 317 for the tax  
25 year (reduced by any nonrefundable credits allowable for purposes of ORS chapter 317 for the  
26 tax year), the amount of the excess shall be refunded to the taxpayer as provided in ORS  
27 314.415.

28 (5) Any amount that is refunded to the taxpayer under this section and that is in excess  
29 of the tax liability of the taxpayer does not bear interest.

30 (6) A nonresident shall be allowed the credit under this section. The credit shall be  
31 computed in the same manner and be subject to the same limitations as the credit granted  
32 to a resident. However, the credit shall be prorated using the proportion provided in ORS  
33 316.117.

34 (7) If a change in the taxable year of the taxpayer occurs as described in ORS 314.085,  
35 or if the Department of Revenue terminates the taxpayer's taxable year under ORS 314.440,  
36 the credit allowed under this section shall be prorated or computed in a manner consistent  
37 with ORS 314.085.

38 (8) If a change in the status of a taxpayer from resident to nonresident or from nonres-  
39 ident to resident occurs, the credit allowed under this section shall be determined in a  
40 manner consistent with ORS 316.117.

41 (9) The Department of Revenue shall adopt rules for the purposes of sections 8 to 11 of  
42 this 2022 Act, including policies and procedures for providing notice to taxpayers regarding  
43 the credit allowed under this section as required in section 10 of this 2022 Act.

44 **SECTION 9.** (1) The amount of credit allowed under section 8 of this 2022 Act shall be  
45 equal to a percentage of the additional wages paid as required overtime pay to agricultural

1 workers by an eligible employer, in excess of regular pay, as set forth in subsections (2) to  
2 (5) of this section.

3 (2) If during the calendar year the taxpayer employs more than 50 full-time equivalent  
4 employees and is not primarily engaged in the business of dairying, the following percentages  
5 of excess wages paid by the employer in a calendar year shall apply, for the following calen-  
6 dar years:

7 (a) 60 percent, for 2023 or 2024.

8 (b) 45 percent, for 2025.

9 (c) 30 percent, for 2026.

10 (d) 15 percent, for 2027 or 2028.

11 (3) If during the calendar year the taxpayer employs more than 25 but not more than 50  
12 full-time equivalent employees, or employs more than 25 full-time equivalent employees and  
13 is primarily engaged in the business of dairying, the following percentages of excess wages  
14 paid by the employer in a calendar year shall apply, for the following calendar years:

15 (a) 75 percent, for 2023.

16 (b) 60 percent, for 2024 or 2025.

17 (c) 50 percent, for 2026, 2027 or 2028.

18 (4) If during the calendar year the taxpayer employs not more than 25 full-time equiv-  
19 alent employees and is not primarily engaged in the business of dairying, the following per-  
20 centages of excess wages paid by the employer in a calendar year shall apply, for the  
21 following calendar years:

22 (a) 90 percent, for 2023.

23 (b) 80 percent, for 2024 and 2025.

24 (c) 60 percent, for 2026, 2027 and 2028.

25 (5) If during the calendar year the taxpayer employs not more than 25 full-time equiv-  
26 alent employees and is primarily engaged in the business of dairying, the credit shall equal  
27 100 percent of excess wages paid by the employer.

28 **SECTION 10.** (1) In order to receive a notice of acknowledgment from the Department  
29 of Revenue in support of a tax credit allowed under section 8 of this 2022 Act, a taxpayer  
30 shall submit to the department an application under this section. The application shall be  
31 made in the form and manner prescribed by the department and must be submitted by the  
32 taxpayer no later than January 31 following the calendar year for which the taxpayer seeks  
33 credit.

34 (2) The taxpayer must include with the application required under this section the fol-  
35 lowing:

36 (a) The address and tax identification number of the taxpayer.

37 (b) A statement by the taxpayer of the overtime hours worked and overtime wages paid,  
38 on an hourly basis, to agricultural workers employed by the taxpayer and the amount of  
39 overtime wages paid by or on behalf of the taxpayer as compensation to agricultural workers  
40 during the calendar year. The taxpayer shall provide aggregate data as to employees of the  
41 taxpayer who received overtime pay from the taxpayer and those who did not.

42 (c) The number of the license issued under ORS 658.410 to any labor contractor used to  
43 recruit, solicit, supply or employ workers on behalf of the taxpayer, or other permit or reg-  
44 istration numbers issued to the labor contractor.

45 (d) If applicable, any license required under ORS 475C.065 or 571.281 or registration re-

1 **quired under ORS 475C.792.**

2 (e) Any other information required by the department to verify the identity of the tax-  
3 payer or the potential maximum amount of credit allowed to the taxpayer under section 8  
4 of this 2022 Act.

5 (3) Upon receipt of an application under this section, the department shall immediately  
6 allow an extension, from the next applicable due date, for filing of the taxpayer's income or  
7 corporate excise tax return.

8 (4) Not later than June 1 of the year in which the application under subsection (1) of this  
9 section is filed, the department shall issue written notice to taxpayers that meet the appli-  
10 cation requirements of this section. The notice of acknowledgment shall state the maximum  
11 amount of credit for which the taxpayer is eligible for the tax year. The credit claimed may  
12 not exceed the actual amount of excess paid as overtime wages to agricultural workers  
13 during the calendar year by the taxpayer.

14 **SECTION 11.** The total amount allowed for tax credits for overtime wages under section  
15 8 of this 2022 Act, as acknowledged in notices provided by the Department of Revenue under  
16 section 10 of this 2022 Act, may not exceed \$55 million for all taxpayers for any calendar  
17 year. If the department receives applications for the credit sufficient to exceed this amount,  
18 the department shall by rule proportionately reduce the amount of certified credits among  
19 all taxpayers applying for the credit.

20 **SECTION 12.** Section 8 of this 2022 Act applies to tax years beginning on or after January  
21 1, 2023.

22 **SECTION 12a.** Following receipt of a report required under section 6a of this 2022 Act  
23 and submitted to a regular or interim committee of the Legislative Assembly, the Legislative  
24 Assembly shall consider making adjustments to the structure of the credit allowed under  
25 section 8 of this 2022 Act and shall revise the credit rate amounts provided in section 9 of  
26 this 2022 Act, if deemed appropriate by the Legislative Assembly.

27 **SECTION 12b.** Notwithstanding any provision of ORS 314.835 or 314.840, the Department  
28 of Revenue and the Bureau of Labor and Industries may share information necessary for the  
29 effective administration of sections 2 and 8 of this 2022 Act, for the purpose of carrying out  
30 the provisions of sections 2 and 8 of this 2022 Act, provided that the department and the  
31 bureau do not disclose personally identifiable information.

32 **SECTION 13.** ORS 316.502 is amended to read:

33 316.502. (1) The net revenue from the tax imposed by this chapter, after deducting refunds and  
34 amounts described in ORS 285B.630 and 285C.635, shall be paid over to the State Treasurer and held  
35 in the General Fund as miscellaneous receipts available generally to meet any expense or obligation  
36 of the State of Oregon lawfully incurred.

37 (2) A working balance of unreceipted revenue from the tax imposed by this chapter may be re-  
38 tained for the payment of refunds, but such working balance shall not at the close of any fiscal year  
39 exceed the sum of \$1 million.

40 (3) Moneys are continuously appropriated to the Department of Revenue to make:

41 (a) The refunds authorized under subsection (2) of this section; and

42 (b) The refund payments in excess of tax liability authorized under ORS 315.174, 315.262, 315.264,  
43 315.266 and 316.090 and section 3, chapter 589, Oregon Laws 2021, **and section 8 of this 2022**  
44 **Act.**

45 **SECTION 14.** ORS 317.850 is amended to read:

1 317.850. (1) The net revenue from the tax imposed by this chapter, after deduction of refunds,  
2 shall be paid over to the State Treasurer and held in the General Fund as miscellaneous receipts  
3 available generally to meet any expense or obligation of the State of Oregon lawfully incurred.

4 (2) A working balance of unreceipted revenue from the tax imposed by this chapter may be re-  
5 tained for the payment of refunds, but such working balance shall not at the close of any fiscal year  
6 exceed the sum of \$500,000.

7 (3) **Moneys are continuously appropriated to the Department of Revenue to make:**

8 (a) **The refunds authorized under subsection (2) of this section; and**

9 (b) **The refund payments in excess of tax liability authorized under section 8 of this 2022**  
10 **Act.**

11 **SECTION 15.** ORS 314.772 is amended to read:

12 314.772. (1) Except as provided in ORS 314.766 (5)(b), the tax credits allowed or allowable to a  
13 C corporation for purposes of ORS chapter 317 or 318 shall not be allowed to an S corporation. The  
14 business tax credits allowed or allowable for purposes of ORS chapter 316 shall be allowed or are  
15 allowable to the shareholders of the S corporation.

16 (2) In determining the tax imposed under ORS chapter 316, as provided under ORS 314.763, on  
17 income of the shareholder of an S corporation, there shall be taken into account the shareholder's  
18 pro rata share of business tax credit (or item thereof) that would be allowed to the corporation (but  
19 for subsection (1) of this section) or recapture or recovery thereof. The credit (or item thereof), re-  
20 capture or recovery shall be passed through to shareholders in pro rata shares as determined in the  
21 manner prescribed under section 1377(a) of the Internal Revenue Code.

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

25 (4) If the shareholder is a nonresident and there is a requirement applicable for the business tax  
26 credit that in the case of a nonresident the credit be allowed in the proportion provided in ORS  
27 316.117, then that provision shall apply to the nonresident shareholder.

28 (5) As used in this section, "business tax credit" means the following credits: ORS 315.104  
29 (forestation and reforestation), ORS 315.138 (fish screening, by-pass devices, fishways), ORS 315.141  
30 (biomass production for biofuel), ORS 315.156 (crop gleanings), ORS 315.164 and 315.169 (agriculture  
31 workforce housing), ORS 315.176 (bovine manure), ORS 315.204 (dependent care assistance), ORS  
32 315.208 (dependent care facilities), ORS 315.213 (contributions for child care), ORS 315.237 (employee  
33 and dependent scholarships), ORS 315.271 (individual development accounts), ORS 315.304 (pollution  
34 control facility), ORS 315.326 (renewable energy development contributions), ORS 315.331 (energy  
35 conservation projects), ORS 315.336 (transportation projects), ORS 315.341 (renewable energy re-  
36 source equipment manufacturing facilities), ORS 315.354 and 469B.151 (energy conservation facili-  
37 ties), ORS 315.506 (tribal taxes on reservation enterprise zones and reservation partnership zones),  
38 ORS 315.507 (electronic commerce), ORS 315.514 (film production development contributions), ORS  
39 315.523 (employee training programs), ORS 315.533 (low income community jobs initiative), ORS  
40 315.593 (short line railroads), ORS 315.640 (university venture development funds), ORS 315.643  
41 (Opportunity Grant Fund contributions), ORS 315.675 (Trust for Cultural Development Account  
42 contributions), ORS 317.097 (loans for affordable housing), ORS 317.124 (long term enterprise zone  
43 facilities), ORS 317.147 (loans for agriculture workforce housing), ORS 317.152 (qualified research  
44 expenses) and ORS 317.154 (alternative qualified research expenses) and section 9, chapter 774,  
45 Oregon Laws 2013 (alternative fuel vehicle contributions), and section 8 of this 2022 Act (agri-



1 **cultural overtime pay).**

2 **SECTION 16.** ORS 318.031 is amended to read:

3 318.031. It being the intention of the Legislative Assembly that this chapter and ORS chapter  
4 317 shall be administered as uniformly as possible (allowance being made for the difference in im-  
5 position of the taxes), ORS 305.140 and 305.150, ORS chapter 314 and the following sections are in-  
6 corporated into and made a part of this chapter: ORS 315.104, 315.141, 315.156, 315.176, 315.204,  
7 315.208, 315.213, 315.304, 315.326, 315.331, 315.336, 315.506, 315.507, 315.523, 315.533, 315.593 and  
8 315.643 **and section 8 of this 2022 Act** (all only to the extent applicable to a corporation) and ORS  
9 chapter 317.

10 **SECTION 17.** **This 2022 Act takes effect on the 91st day after the date on which the 2022**  
11 **regular session of the Eighty-first Legislative Assembly adjourns sine die.**

12