

HOUSE AMENDMENTS TO HOUSE BILL 2271

By COMMITTEE ON REVENUE

June 18

- 1 On page 1 of the printed bill, delete lines 5 through 28 and delete page 2 and insert:
- 2 **“SECTION 2. (1)(a) Any employer whose tax rate for calendar year 2025 is at least two**
3 **and one-half percentage points less than the employer’s tax rate for calendar year 2024 shall**
4 **receive a nonrefundable credit against the taxes due from the employer in accordance with**
5 **this section.**
- 6 **“(b) This section applies only to an employer that had a tax rate determined in accord-**
7 **ance with ORS 657.430 for calendar year 2020 and did not have a tax rate determined in ac-**
8 **cordance with ORS 657.480 for any calendar year that began on or after January 1, 2021.**
- 9 **“(2)(a) The tax credit allowed under this section shall equal the lesser of:**
- 10 **“(A) The amount of the taxes due from the employer for calendar year 2025; or**
11 **“(B) \$5,000.**
- 12 **“(b) Notwithstanding paragraph (a) of this subsection, no tax credit shall be allowed if**
13 **the amount of the tax credit would be less than \$100.**
- 14 **“(3) An employer is not eligible for the credit against taxes under this section unless the**
15 **employer:**
- 16 **“(a) Files all wage reports due under ORS 657.571 for calendar years 2024 and 2025 in a**
17 **timely manner;**
- 18 **“(b) Pays all tax liabilities imposed under this chapter for calendar years 2024 and 2025**
19 **in a timely manner; and**
- 20 **“(c) As of January 1, 2025:**
- 21 **“(A) Has paid all outstanding unemployment insurance taxes and related liabilities; or**
22 **“(B) Has paid all outstanding amounts due according to the terms of a payment plan**
23 **accepted by the Director of the Employment Department for repayment of all outstanding**
24 **amounts described in subparagraph (A) of this paragraph.**
- 25 **“SECTION 3. Section 2 of this 2025 Act is repealed on January 2, 2027.”.**
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