

# House Bill 3158

Sponsored by Representative EVANS

## 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 **as introduced**.

Requires businesses receiving more than 20 percent of gross receipts from public contracts to include statement of amount received with tax return filed with Department of Revenue.

Applies to tax years beginning on or after January 1, 2022.

## A BILL FOR AN ACT

1  
2 Relating to tax returns.

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

4 **SECTION 1. (1) As used in this section:**

5 (a) **“Business” means any corporation, partnership, proprietorship, firm, enterprise,**  
6 **franchise, association, organization, self-employed individual and any other legal entity op-**  
7 **erated for economic gain in Oregon.**

8 (b) **“Public affiliate” means a business that received 20 to 34 percent of its gross receipts**  
9 **for the current and two preceding tax years combined from public contracts.**

10 (c) **“Public agent” means a business that received 50 percent or more of its gross receipts**  
11 **for the current and two preceding tax years combined from public contracts.**

12 (d) **“Public contract” means a sale or other disposal, or a purchase, lease, rental or other**  
13 **acquisition by a public body, as defined in ORS 174.109, of personal property, services, in-**  
14 **cluding personal services, public improvements, public works, minor alterations, or ordinary**  
15 **repair or maintenance necessary to preserve a public improvement.**

16 (e) **“Public partner” means a business that received 35 to 49 percent of its gross receipts**  
17 **for the current and two preceding tax years combined from public contracts.**

18 (2) **Any business required to file a tax return with the Department of Revenue under ORS**  
19 **chapter 314, 316, 317 or 318 that has received at least 20 percent of its gross receipts from**  
20 **one or more public contracts during the tax year for which the return is due must submit**  
21 **a statement setting forth the amount so received with its return.**

22 (3) **In addition to the statement required under subsection (2) of this section, the busi-**  
23 **ness shall submit a statement setting forth the percentage of gross receipts the business has**  
24 **received from public contracts for the tax year for which the return is filed combined with**  
25 **the two preceding tax years. The statement under this subsection shall include whether the**  
26 **business is a public affiliate, public partner or public agent.**

27 (4) **The statements under subsections (2) and (3) of this section shall be written in plain**  
28 **language and certified by an officer, member, manager or other person authorized to sign a**  
29 **tax return on behalf of the business.**

30 (5) **Notwithstanding any law relating to the confidentiality of tax return information, the**  
31 **department shall make any statements filed under subsection (2) or (3) of this section pub-**

**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 **licly available.**

2 **SECTION 2. Section 1 of this 2019 Act applies to tax years beginning on or after January**

3 **1, 2022.**

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