

Enrolled
House Bill 2271

Sponsored by Representative WRIGHT; Representative LEVY B (Presession filed.)

CHAPTER

AN ACT

Relating to employer taxes.

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

SECTION 1. Section 2 of this 2025 Act is added to and made a part of ORS chapter 657.

SECTION 2. (1)(a) Any employer whose tax rate for calendar year 2025 is at least two and one-half percentage points less than the employer's tax rate for calendar year 2024 shall receive a nonrefundable credit against the taxes due from the employer in accordance with this section.

(b) This section applies only to an employer that had a tax rate determined in accordance with ORS 657.430 for calendar year 2020 and did not have a tax rate determined in accordance with ORS 657.480 for any calendar year that began on or after January 1, 2021.

(2)(a) The tax credit allowed under this section shall equal the lesser of:

(A) The amount of the taxes due from the employer for calendar year 2025; or

(B) \$5,000.

(b) Notwithstanding paragraph (a) of this subsection, no tax credit shall be allowed if the amount of the tax credit would be less than \$100.

(3) An employer is not eligible for the credit against taxes under this section unless the employer:

(a) Files all wage reports due under ORS 657.571 for calendar years 2024 and 2025 in a timely manner;

(b) Pays all tax liabilities imposed under this chapter for calendar years 2024 and 2025 in a timely manner; and

(c) As of January 1, 2025:

(A) Has paid all outstanding unemployment insurance taxes and related liabilities; or

(B) Has paid all outstanding amounts due according to the terms of a payment plan accepted by the Director of the Employment Department for repayment of all outstanding amounts described in subparagraph (A) of this paragraph.

SECTION 3. Section 2 of this 2025 Act is repealed on January 2, 2027.

Passed by House June 20, 2025

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Timothy G. Sekerak, Chief Clerk of House

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Julie Fahey, Speaker of House

Passed by Senate June 25, 2025

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Rob Wagner, President of Senate

Received by Governor:

.....M.,....., 2025

Approved:

.....M.,....., 2025

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Tina Kotek, Governor

Filed in Office of Secretary of State:

.....M.,....., 2025

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Tobias Read, Secretary of State