HB 2271-2 (LC 967) 5/6/25 (ASD/ps)

Requested by Representative WRIGHT

PROPOSED AMENDMENTS TO HOUSE BILL 2271

On page 1 of the printed bill, delete lines 5 through 28 and delete page 2 2 and insert:

3 "SECTION 2. (1)(a) Any employer whose tax rate for calendar year
4 2025 is at least two and one-half percentage points less than the
5 employer's tax rate for calendar year 2024 shall receive a
6 nonrefundable credit against the taxes due from the employer in ac7 cordance with this section.

6 "(b) This section applies only to an employer that had a tax rate 9 determined in accordance with ORS 657.430 for calendar year 2020 and 10 did not have a tax rate determined in accordance with ORS 657.480 for 11 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

16 **"(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:

21 "(a) Files all wage reports due under ORS 657.571 for calendar years

1 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

4 "(c) As of January 1, 2025:

5 "(A) Has paid all outstanding unemployment insurance taxes and 6 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 Section 2 of this 2025 Act is repealed on January 2,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.".

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