

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

Requested by Representative WRIGHT

**PROPOSED AMENDMENTS TO
HOUSE BILL 2271**

1 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 ac-**
7 **cordance with this section.**

8 **“(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.**

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

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

16 **“(B) \$5,000.**

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

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

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

