

House Bill 2066

Introduced and printed pursuant to House Rule 12.00. Pre-session filed (at the request of House Interim Committee on Revenue)

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**.

Modifies definition of "logger" to conform with forestry industry employment practices, for purposes of subtraction from federal taxable income allowed for traveling expenses of logger. Applies to tax years beginning on or after January 1, 2018.

Extends sunset for subtraction from federal taxable income for labor rebate for qualifying film production expenses.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to tax expenditures; creating new provisions; amending ORS 316.824 and section 1a, chapter
3 559, Oregon Laws 2005; and prescribing an effective date.

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

5 **SECTION 1.** ORS 316.824 is amended to read:

6 316.824. As used in [*ORS 316.824 and*] **this section and ORS 316.832:**

7 (1) "Forest products" means any merchantable form including but not limited to logs, poles and
8 piling, into which a fallen tree may be cut before it undergoes manufacturing.

9 (2) "Logger" means a person commonly known as a faller or buckler who furnishes and maintains
10 personal equipment in the commercial harvesting of forest products[*and who is paid on a per-unit*
11 *cut basis*].

12 (3) "Logging operation site" means the specific location of the commercial harvesting of forest
13 products.

14 (4) "Traveling expenses" means daily transportation expenses that:

15 (a) Are not otherwise deductible under the federal Internal Revenue Code.

16 (b) Are incurred by a logger in job-related travel between a logging operation site located more
17 than 50 miles from the principal residence of the logger.

18 (5) "Traveling expenses" includes gas, oil and automobile repairs and maintenance but does not
19 include meals or lodging.

20 **SECTION 2.** The amendments to ORS 316.824 by section 1 of this 2017 Act apply to tax
21 years beginning on or after January 1, 2018.

22 **SECTION 3.** Section 1a, chapter 559, Oregon Laws 2005, as amended by section 16, chapter 730,
23 Oregon Laws 2011, is amended to read:

24 **Sec. 1a.** The Oregon Film and Video Office may not issue a qualifying film production labor
25 rebate certificate under section 1, chapter 559, Oregon Laws 2005, on or after January 1, [2018]
26 **2024.**

27 **SECTION 4.** This 2017 Act takes effect on the 91st day after the date on which the 2017
28 regular session of the Seventy-ninth Legislative Assembly adjourns sine die.

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.

