



## PERMANENT ADMINISTRATIVE ORDER

**REV 8-2025**  
**CHAPTER 150**  
**DEPARTMENT OF REVENUE**

**FILED**

10/02/2025 4:54 PM  
ARCHIVES DIVISION  
SECRETARY OF STATE  
& LEGISLATIVE COUNSEL

FILING CAPTION: Amend rule to allow applicants of the Agricultural Employer Overtime Tax Credit to appeal.

EFFECTIVE DATE: 10/02/2025

AGENCY APPROVED DATE: 08/28/2025

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AMEND: 150-315-0071

NOTICE FILED DATE: 07/31/2025

RULE SUMMARY: Applicants who receive a denial or adjustment notice for the Agricultural Employer Overtime Tax Credit can appeal.

CHANGES TO RULE:

150-315-0071

Appeal from a Notice of Denial or Adjustment: Application for Agricultural Employer Overtime Tax Credit.

(1) An employer that applied for the Agricultural Employer Overtime Tax Credit may appeal to the department if the department denies or adjusts the application submitted.¶

(2) An appeal request must be emailed to the email address provided in the Notice of Agricultural Employer Overtime Tax Credit Application Denial or Notice of Agricultural Employer Overtime Tax Credit Application Adjustment. ¶

(3) An appeal must be submitted to the department within 30 days of the date on the Notice of Agricultural Employer Overtime Tax Credit Application Denial or Notice of Agricultural Employer Overtime Tax Credit Application Adjustment. The appeal must include:¶

(a) The reason for the appeal, and; ¶

(b) An explanation of the disagreement; and ¶

(c) Documentation supporting the employer's position.¶

(4) The department's appeal determination results are final and may not be appealed to the Oregon Tax Court.

Statutory/Other Authority: ORS 305.100, 2022 Oregon Laws Chapter 115, Section 9 ORS 315.133

Statutes/Other Implemented: 2022 Oregon Laws Chapter 115, Section 9 ORS 315.133