

Enrolled

House Bill 2682

Sponsored by Representatives MARKHAM, BELLAMY, DUFF, GILMOUR,
GRANNELL, HANNEMAN, C. JOHNSON, JONES, MAGRUDER,
RUTHERFORD, SCHOON, M. SIMPSON, STEVENSON, WHALLON, Senators
HANLON, THORNE, RIPPER

CHAPTER.....

AN ACT

Relating to personal income taxation.

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

SECTION 1. Sections 2 to 4 of this Act are added to and made a part of ORS chapter 316.

SECTION 2. As used in sections 2 to 4 of this 1979 Act:

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

(2) "Logger" means a person commonly known as a faller or buckner who furnishes and maintains his own equipment in the commercial harvesting of forest products and who is paid on a per-unit cut basis.

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

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

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

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

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

SECTION 3. In addition to the modifications to federal taxable income contained in this chapter, there shall be subtracted from federal taxable income traveling expenses, as defined in section 2 of this 1979 Act, incurred by a logger in job-related travel.

SECTION 4. The modification to federal taxable income by section 3 of this 1979 Act shall be substantiated by any proof required by the Department of Revenue by rule.

SECTION 5. This Act applies to tax years beginning on or after January 1, 1980.

Chapter

, Oregon Laws 1979

ENROLLED

House Bill 2682

Passed by House
~~Repassed by House~~

June 19, 1979

.....
Chief Clerk of House

.....
Speaker of House

Passed by Senate
~~Repassed by Senate~~

June 23, 1979

.....
President of Senate

Received by Executive Department:

..... M.,, 1979.

Approved:, 1979.

.....
Governor

Filed in Office of Secretary of State:

..... M.,, 1979.

.....
Secretary of State

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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**.

For purposes of state personal income taxation, allows a deduction for daily travel expenses incurred by log fallers or buckers if the expenses were incurred in traveling to a job site more than 50 miles away from the principal residence. Defines relevant terms.

Applies to tax years beginning on or after January 1, 1980.

NOTE: Matter in bold face in an amended section is new; matter [*italic and bracketed*] is existing law to be omitted; complete new sections begin with **SECTION**.

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OREGON STATE SENATE

60th Legislative Assembly

STAFF MEASURE ANALYSIS

Measure: HOUSE BILL 2682
Committee: STATE AND FEDERAL AFFAIRS/RULES
Hearing Dates: June 21, 1979
Explanation Prepared By: Harriet Skoog
Title: Committee Administrator

Problem addressed. Presently construction workers are allowed a personal income tax deduction for travel expenses incurred when they must travel more than 50 miles from home to job sites. As a matter of fairness, this measure would allow the same deduction for timber fallers or buckers.

Function and purpose of measure as reported out.

Beginning on and after January 1, 1980 allows loggers to deduct commuting expenses from taxable income if they live more than 50 miles from the place they are cutting down trees.

Major issues discussed.

Timber cutters increased expenses to meet the mandates of government which states they must carry their own safety and fire equipment.

The fact that transportation is presently deductible if furnished by a logging company.

Effect of committee amendments.

SENATE COMMITTEE REPORT

Date June 21, 1979

Mr. President:

Your Committee on STATE & FEDERAL AFFAIRS & RULES to whom was referred HB 2682, having had the same under consideration, respectfully report it back recommending:

~~(XXXXXX)~~
XXX passage.

(adoption)

passage with amendments.

(adoption)

passage with amendments
to the _____ engrossed measure.

that the measure be printed engrossed and
rereferred to committee for further con-
sideration.

_____ that the measure be referred to another
committee as the President may direct.

(SR 9.01 (2))

(adoption)

_____ passage with amendments to resolve con-
flicts. (SR 9.35)

_____ that _____ be substituted
therefor and rereferred to Committee.
(SR 9.45)

Other: _____

NOT CONCURRING (SR 9.15 (2)) Senator(s) _____

Referred to Committee on Ways and Means
by prior reference.

Submit:

2 copies if no amdts.

7 copies if amdts.

Sen. THORNE

will lead floor discussion.


(Chairman)

1979 Regular Legislative Session
FISCAL ANALYSIS OF PROPOSED LEGISLATION

1. Measure Number. HB 2682	2. Status Original -	3. Fiscal Impact Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
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Subject Personal income tax deductions for certain travel expenses for log fallers or buckers

5. Government Unit or Program Affected

Department of Revenue

6. Budget and Management Analyst Mike Marsh <i>MBM</i>	Date 5-16-79	7. Legislative Fiscal Analyst Mike Stinson <i>MS</i>	Date 6-15-79
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8. Fiscal Analysis

Effect on Revenues:

This measure impacts revenues at the State and/or local levels.

An analysis which has been prepared by the LEGISLATIVE REVENUE OFFICE will follow.

Effect on Expenditures:

☒ No impact.

☐ Minor local government administrative expense.

☐ Measurable expenditure impact as follows:

Effect on Administration

The measure would not increase the workload of the Department of Revenue and it could reduce the need for audits of returns filed by loggers.

This proposal is not specifically addressed in the Governor's budget recommendations.

1979 Regular Legislative Session
FISCAL ANALYSIS OF PROPOSED LEGISLATION

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☐ Measurable expenditure impact as follows:

Effect on Administration

The measure would not increase the workload of the Department of Revenue and it could reduce the need for audits of returns filed by loggers.

This proposal is not specifically addressed in the Governor's budget recommendations.

HOUSE COMMITTEE REPORT

Salem, Oregon June 11, 19 79

Mr. Speaker:

Your Committee on REVENUE to whom was referred HB 2682 having had the same under consideration, respectfully reports it back with the recommendation that it:

☒ Do pass. ☐ Do pass with _____ House amendments () and be printed engrossed.

☐ Be adopted. ☐ Be adopted with _____ House amendments () and be printed engrossed.

☐ Be referred to: () Ways and Means by prior reference.

() _____.

FOR INFORMATION ONLY-NOT PART OF COMMITTEE REPORT

Voting no: FAWBUSH

Voting aye: ACHILLES, CAMPBELL, GRANNELL, SCHOON, THROOP, WOLFER

Excused: BURROWS, PRIESTLEY

Submit: 2 copies if no amendments
6 copies if amendments
6 copies if to be printed engrossed
Retain: 1 copy for committee file

Bill Grannell Chairman
Rep. MARKHAM will lead
floor discussion on this measure.

HOUSE OF REPRESENTATIVES

60th Legislative Assembly

STAFF MEASURE ANALYSIS

Measure: HB 2682

Committee: House Revenue

Hearing Dates: 5/30, 6/4, and 6/11/1979

Explanation Prepared by: James R. Scherzinger, Economist
Legislative Revenue Office

Function of Measure:

For personal income tax purposes, allows loggers to deduct commuting expenses from taxable income if they live more than 50 miles from the place they are cutting down trees.

Begins in 1980 tax year.

Problem Addressed:

Construction workers are allowed this deduction, but loggers are not.

Committee Amendments:

None.



STATE OF OREGON
LEGISLATIVE REVENUE OFFICE
140 STATE CAPITOL BUILDING
SALEM, OREGON 97310
378-8867

REVENUE ANALYSIS OF PROPOSED LEGISLATION
1979 REGULAR SESSION

BILL NUMBER	TAX AREA OR SUBJECT	ECONOMIST	DATE
HB 2682	Personal Income Tax Loggers Commuting Deduction	Scherzinger	5/16/79

Description:

Allows loggers to deduct commuting expenses from taxable income if they live more than 50 miles from the place they are cutting down trees.

Begins in 1980 tax year.

Revenue Impact:

Estimated General Fund revenue decreases as follows:

1979-81	720,000
1981-83	1,440,000

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HOUSE BILL BACK

✓ CROSS OUT INAPPLICABLE WORDS ✓

BILL RESOLUTION } 02682
 MEMORIAL } NUMBER

Title:

Relating to personal income taxation.

Sponsored by
 Committee on:

Representative Bill Markham

At the request of:

All agencies, organizations and persons that
 have formally requested the measure are named
 herein in accordance with ORS 171.127.

Bill Markham
 CHIEF SPONSOR

SPONSORS House			SPONSORS House			SPONSORS Senate		
	Principal	Additional		Principal	Additional		Principal	Additional
Achilles			Klein			Boe		
Bauman			Lindquist			Brown, W.		
Bellamy			Lombard			Bullock		
Brogioitti			Magruder			Burbidge		
Bugas			Markham			Cook		
Burrows			Mason			Day		
Byers			Monroe			Fadeley		
Campbell			Myers			Gardner		
Cease			Otto			Groener		
Cherry			Pisha			Hallock		
Chrest			Priestley			Hanlon		
Cohen			Richards			Hannon		
Davis			Riebel			Hartung		
Duff			Rijken			Heard		
Edwards			Rogers			Isham		
Fadeley			Rutherford			Jernstedt		
Fawbush			Ryles			Kafoury		
Ford			Schoon			Kulongoski		
Frohnmayr			Simpson, J.			McCoy		
Gardner			Simpson, M.			Meeker		
Gilmour			Smith			Potts		
Grannell			Starr			Powell		
Hanneman			Stevenson			Ragsdale		
Johnson, C.			Throop			Ripper		
Johnson, E.			Van Vliet			Roberts		
Jones			Whallon			Smith		
Kafoury			Wilhelms			Thorne		
Katz			Wolfer			Trow		
Kerans			Yih			Wingard		
Kitzhaber			Zajonc			Wyers		

Staple

Staple