



ADMINISTRATIVE RULE REVIEW

New Rule	Rule No. 150-317-1120	
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	NOTICE OF INTENDED ACTION	
	Bulletin Dated May 2020	Hearing Scheduled May 26, 2020
Permanent Rule		

PURPOSE: Defines the term “single-family residential construction” for purpose of Oregon Revised Statute (ORS) 317A.122 which provides general contractors an exclusion from their commercial activity equal to 15 percent of the payments made to subcontractors for labor costs pursuant to a contract for single-family residential construction. Furthermore, clarify that the subcontractor labor payment exclusion is in addition to the subtraction allowed under ORS 317A.119.

1 **150-317-1120**

2 **Exclusion for subcontracting payments**

3 (1) Definition. For the purposes of ORS 317A.122, single-family residential construction means the
4 construction of new single-family housing such as single-family detached or semidetached houses and
5 townhouses or row houses where each housing unit:

- 6 (a) Is separated from the adjacent unit by a ground-to-roof wall;
- 7 (b) Has no housing units constructed above or below;
- 8 (c) Does not share heating or air-conditioning systems; and
- 9 (d) Does not share utilities.

10 (2) Additional allowance. The exclusion defined in ORS 317A.122 is allowed in addition to the
11 subtraction defined in ORS 317.119.

12 **Stat. Auth.:** ORS 305.100; ORS 317A.122; ORS 317A.143.

13 **Stats. Implemented:** ORS 317A.122