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.

150-317-1120

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

1. Is separated from the adjacent unit by a ground-to-roof wall;
2. Has no housing units constructed above or below;
3. Does not share heating or air-conditioning systems; and
4. Does not share utilities.

Stat. Auth.: ORS 305.100; ORS 317A.122; ORS 317A.143.
Stats. Implemented: ORS 317A.122