

103^D CONGRESS
2^D SESSION

H. R. 4991

To provide that Oregon may not tax compensation paid to a resident of Washington for services as a Federal employee at a Federal hydroelectric facility located on the Columbia River.

IN THE HOUSE OF REPRESENTATIVES

AUGUST 18, 1994

Mr. INSLEE introduced the following bill; which was referred to the Committee on the Judiciary

A BILL

To provide that Oregon may not tax compensation paid to a resident of Washington for services as a Federal employee at a Federal hydroelectric facility located on the Columbia River.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. CLARIFICATION OF STATE AUTHORITY TO TAX**

4 **COMPENSATION PAID TO CERTAIN FEDERAL**

5 **EMPLOYEES.**

6 (a) IN GENERAL.—Section 111 of title 4, United
7 States Code, is amended—

1 (1) by inserting “(a) GENERAL RULE.—” be-
2 fore “The United States” the first place it appears,
3 and

4 (2) by adding at the end the following new sub-
5 section:

6 “(b) TREATMENT OF CERTAIN FEDERAL EMPLOY-
7 EES EMPLOYED AT FEDERAL HYDROELECTRIC FACILI-
8 TIES LOCATED ON THE COLUMBIA RIVER.—Pay or com-
9 pensation paid by the United States for personal services
10 as an employee of the United States at a hydroelectric
11 facility—

12 “(1) which is owned by the United States,

13 “(2) which is located on the Columbia River,

14 and

15 “(3) portions of which are within the States of
16 Oregon and Washington,

17 shall be subject to taxation by the State of Oregon or any
18 political subdivision thereof only if such employee is a resi-
19 dent of such State or political subdivision.”

20 (b) EFFECTIVE DATE.—The amendment made by
21 subsection (a) shall apply to pay and compensation paid
22 after the date of the enactment of this Act.

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