

House Bill 3499

Sponsored by COMMITTEE ON REVENUE

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**.

Establishes privilege tax for clearcutting of forestland to preserve water quality.

A BILL FOR AN ACT

1
2 Relating to water quality; and providing for revenue raising that requires approval by a three-fifths
3 majority.

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

5 **SECTION 1. Section 2 of this 2007 Act is added to and made a part of ORS 321.005 to**
6 **321.185.**

7 **SECTION 2. (1) In addition to the taxes levied under ORS 321.015 and 321.017, there is**
8 **levied a privilege tax upon taxpayers on the clearcutting of merchantable conifer forest**
9 **products harvested on forestlands in the amount provided in subsection (2) of this section,**
10 **to preserve water quality in areas surrounding harvested forestlands.**

11 **(2) The rate of tax levied in subsection (1) of this section is a minimum of \$0.01 per board**
12 **foot of trees harvested. If the trees harvested are within 100 feet of a significant stream,**
13 **there is levied an additional tax of \$0.08 per board foot of trees harvested. The rate of tax**
14 **is determined as follows:**

15 **(a) \$0.80 per board foot of trees harvested that are an average age of one year or**
16 **younger, decreased by \$0.01 for every additional year of average age of trees harvested; and**

17 **(b) \$0.80 per board foot of trees harvested that are an average age of one year or**
18 **younger, decreased by \$0.01 for every year of the average age of trees harvested under this**
19 **section within 100 feet of a significant stream.**

20 **(3) The tax shall be measured by and be applicable to each per foot, board measure, de-**
21 **termined by the procedures and provisions for the measurement of board feet under ORS**
22 **321.015 (4).**

23 **(4) The tax levied by subsection (1) of this section shall be due and payable to the De-**
24 **partment of Revenue in the manner and procedure, including penalties and interest, as set**
25 **forth for the collection of the privilege tax in ORS 321.005 to 321.185.**

26 **(5) The Department of Revenue may by rule define "clearcut" and "significant stream"**
27 **and other terms relating to the administration and enforcement of this section.**

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NOTE: Matter in **boldfaced** type in an amended section is new; matter [*italic and bracketed*] is existing law to be omitted. New sections are in **boldfaced** type.