

HOUSE AMENDMENTS TO A-ENGROSSED HOUSE BILL 2051

By JOINT COMMITTEE ON WAYS AND MEANS

June 24

1 On page 1 of the printed A-engrossed bill, line 2, after “321.015” insert “, 321.017, 321.145 and
2 321.152”.

3 In line 8, delete the blank and insert “84.39”.

4 After line 25, insert:

5 “(4) For the calendar years beginning January 1, 2014, and January 1, 2015, in addition to the
6 taxes levied by subsections (1) to (3) of this section, there is levied a privilege tax of 10 cents per
7 thousand feet, board measure, upon taxpayers for the privilege of harvesting all merchantable forest
8 products harvested on forestlands. Subject to ORS 321.145, the proceeds of the tax shall be trans-
9 ferred as provided in ORS 321.152 (5) to the subaccount established pursuant to section 1, chapter
10 39, Oregon Laws 2012, for use by Oregon State University for the purpose of making investments
11 in professional forestry education at the College of Forestry.”.

12 In line 26, delete “(4)” and insert “(5)” and delete “(5)” and insert “(6)”.

13 On page 2, line 8, delete “(5)” and insert “(6)”.

14 Delete lines 11 through 14 and insert:

15 “**SECTION 2.** ORS 321.017 is amended to read:

16 “321.017. (1) In addition to the taxes levied under ORS 321.015 (1) to [(3)] (4), there hereby is
17 levied a privilege tax upon taxpayers on the harvesting of all merchantable forest products har-
18 vested on forestlands in the amount provided in subsection (2) of this section.

19 “(2) The rate of tax levied in subsection (1) of this section shall be established annually at the
20 beginning of each calendar year by the board of directors of the institute, at a rate not to exceed
21 75 cents per thousand feet, board measure, on all merchantable forest products harvested on
22 forestlands. The maximum tax rate prescribed by this subsection may be increased by the board of
23 directors in an amount equal to the previous year’s increase in the Consumer Price Index (Portland
24 area -- all items) as published by the Bureau of Labor Statistics of the United States Department
25 of Labor for the Portland, Oregon, area.

26 “(3) The tax shall be measured by and be applicable to each per thousand feet, board measure,
27 and such shall be subject to and determined by the procedures and provisions of ORS 321.015 [(4)
28 and] (5) **and (6)**.

29 “(4) The tax levied by subsection (1) of this section shall be due and payable to the Department
30 of Revenue in the manner and procedure, including penalties and interest, as set forth for the col-
31 lection of the privilege tax in ORS 321.005 to 321.185.

32 “(5) The revenue from the tax levied by subsection (1) of this section shall be remitted to the
33 State Treasurer who shall deposit it in a suspense account established under ORS 321.145 (1). After
34 payment of refunds, which shall be paid in the same manner as other forest products harvest tax
35 refunds are paid in ORS 321.145 (2), the balance of the additional tax imposed under subsection (1)

1 of this section shall be deposited in the Oregon Forest Resources Institute Fund.

2 **“SECTION 3.** ORS 321.145 is amended to read:

3 “321.145. (1) The revenue from the taxes levied by ORS 321.005 to 321.185 and 321.560 to 321.600
4 shall be remitted to the State Treasurer who shall deposit it in a suspense account established under
5 the provisions of ORS 293.445.

6 “(2) Notwithstanding the provisions of ORS 291.238, the amount of moneys necessary to pay re-
7 funds of the taxes levied under ORS 321.015 (1) to [(3)] (4) hereby is appropriated continuously to
8 the Department of Revenue from the suspense account referred to in subsection (1) of this section,
9 and shall be used by the department for the payment of all refunds of taxes levied under ORS
10 321.015 (1) to [(3)] (4) that have been audited and approved by the department. Any penalties, in-
11 terest and taxes then due from the taxpayer shall be applied in that order in computing any refund,
12 and only the balance due the taxpayer, if any, shall be refunded. The department shall on its records
13 charge each refund against the revenue from the tax with respect to which the refund is made.

14 **“SECTION 4.** ORS 321.152 is amended to read:

15 “321.152. (1) Subject to ORS 321.145 (2), moneys remaining in the Department of Revenue’s sus-
16 pense account referred to in ORS 321.145 on February 10, May 10, August 10 and November 10 of
17 each year shall be transferred to the [various] **respective** appropriation accounts described in sub-
18 sections (2)[, (3) and (4)] **to (5)** of this section.

19 “(2) That part of the moneys derived from taxes levied by ORS 321.015 (1) shall be transferred
20 to the Forest Research and Experiment Account described in ORS 321.185.

21 “(3) That part of the moneys derived from taxes levied by ORS 321.015 (3) shall be transferred
22 to the State Forestry Department Account referred to in ORS 526.060. Notwithstanding ORS 291.238,
23 the moneys transferred to the State Forestry Department Account under this section are appropri-
24 ated continuously for and shall be used by the State Forester, under the supervision and direction
25 of the State Board of Forestry, for the purposes of administering the Oregon Forest Practices Act
26 and the forest practices monitoring program.

27 “(4) That part of the moneys derived from taxes levied by ORS 321.015 (2) shall be transferred
28 to the Oregon Forest Land Protection Fund described in ORS 477.750.

29 **“(5) That part of the moneys derived from taxes levied by ORS 321.015 (4) shall be**
30 **transferred to the subaccount established pursuant to section 1, chapter 39, Oregon Laws**
31 **2012.**

32 **“SECTION 5. The amendments to ORS 321.015, 321.017, 321.145 and 321.152 by sections 1**
33 **to 4 of this 2013 Act apply to forest products harvest tax reporting periods beginning on or**
34 **after January 1, 2014.**

35 **“SECTION 6. This 2013 Act takes effect on the 91st day after the date on which the 2013**
36 **regular session of the Seventy-seventh Legislative Assembly adjourns sine die.”.**