

Seventy-Eighth Oregon Legislative Assembly - 2015 Regular Session
PRELIMINARY STAFF MEASURE SUMMARY
House Committee On Revenue

MEASURE: HB 2455

Fiscal: Fiscal impact issued
Revenue: Revenue impact issued

Sub. Referrals: Joint Committee On Ways and Means

Action Date:

Action:

Meeting Dates:

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WHAT THE MEASURE DOES:

Extends privilege taxes on merchantable forest products harvested on forestlands. Will set harvest tax rates for calendar years beginning January 1, 2016 and January 1, 2017. Will set a rate for the purposes of administering the Oregon Forest Practices Act. Will set a rate for funds that are transferred into the Forest Research and Experiment Account and the Oregon University System Fund subaccount for professional forestry education.

ISSUES DISCUSSED:

EFFECT OF COMMITTEE AMENDMENT:

No amendment.

BACKGROUND:

Privilege taxes for the harvest of forest products go to the various accounts described above, for the purposes of forest management, fire suppression, forest research and experimentation, and administration and enforcement of the Oregon Forest Practices Act. Under current statute, rates of privilege tax for calendar year 2014 and 2015 are as follows:
84.39 cents per thousand board feet – Forest Research and Experiment Account to be used for the State Board of Higher Education to conduct research and experimentation programs and to operate the Forest Research Laboratory
62.5 cents per thousand board feet – Oregon Forest Land Protection Fund to be used for fire protection
97.27 cents per thousand board feet – State Forestry Department Account for the state forester to administer the Oregon Forest Practices Act

The measure sets rates for the Forest Research and Experiment Account and the Administration of the Oregon Forest Practices Act.