
MEMORANDUM

Legislative Fiscal Office
900 Court St. NE, Room H-178
Salem, Oregon 97301
Phone 503-986-1828
FAX 503-373-7807

To: Natural Resources Subcommittee

From: Matt Stayner, Legislative Fiscal Office
(503) 986-1840

Date: June 22, 2015

Subject: HB 2455
Work Session Recommendations

HB 2455 is commonly referred to as the harvest tax bill. The measure levies a privilege tax on the harvesting of merchantable forest products harvested on forestlands. The bill sets the effective rates for a two calendar year period and those rates are applied to the harvested products by the thousand board feet, with the first 25,000 board feet harvested annually by any taxpayer excluded. There are four individual rates contained in the measure providing funding for the following purposes:

- Oregon State University Forest Research
- Fire Suppression Activities
- Administration of the Forest Practices Act
- Oregon State University Professional Forestry Education

Recommended Changes to the Bill:

The Legislative Fiscal Office recommends that the measure be amended to apply the new tax rates for the 2016 and 2017 calendar years. The -2 amendment includes the change in the applicable tax year from 2014 and 2015 to 2016 and 2017 where required and replaces the blank in the the following lines with the following amounts.

Line 7, 90.00 (Forest Research Lab)

Line 21, 110.37 (Administration of the Forest Practices Act)

Line 27, 10.00 (OSU Forestry Education)

Motion:

Move to amend HB 2455 with the -2 amendment as recommended

HB2455 Final Subcommittee Action:

Final Motion:

Move HB2455 to the full committee with a "do pass" recommendation, as amended.