

Seventy-Eighth Oregon Legislative Assembly - 2015 Regular Session  
STAFF MEASURE SUMMARY  
House Committee On Agriculture and Natural Resources

MEASURE: HB 2455

**Fiscal:** Fiscal impact issued  
**Revenue:** Revenue impact issued

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**Action Date:** 03/05/15

**Action:** Do Pass. Refer To Revenue By Prior Reference, Then Ways And Means.

**Meeting Dates:** 02/24, 03/05

**Vote:**  
Yeas: 9 - Barreto, Esquivel, Frederick, Gorsek, Krieger, McKeown, McLain, Whitsett, Witt

**Prepared By:** Chuck Gallagher, Committee Administrator

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**WHAT THE MEASURE DOES:**

Establishes privilege tax of \_\_ cents per thousand board feet on taxpayers for privilege of harvesting all merchantable forest products harvested on forestlands for calendar years beginning January 1, 2016 and January 1, 2017 and transfers proceeds to Forest Research and Experimental Account. Establishes privilege tax of \_\_ cents per thousand board feet, on taxpayers for privilege of harvesting all merchantable forest products harvested on forestlands for calendar years beginning January 1, 2016 and January 1, 2017 for purpose of administering Oregon Forest Practices Act. Establishes privilege tax of \_\_ cents per thousand board feet on taxpayers for privilege of harvesting all merchantable forest products harvested on forestlands for calendar years beginning January 1, 2016 and January 1, 2017 for use by Oregon State University for purpose of making investments in professional forestry education. Takes effect on 91st day following adjournment sine die

**ISSUES DISCUSSED:**

- Oregon Forest Practices Act Administration and Funding
- Oregon State University Forest Research laboratory projects
- Calculation of Tax Rates

**EFFECT OF COMMITTEE AMENDMENT:**

No amendment.

**BACKGROUND:**

Privilege taxes for the harvest of forest products are assessed and fund forest management, fire suppression, forest research and experimentation, and administration and enforcement of the Oregon Forest Practices Act. The rates of privilege taxes are set by the Legislature every two years.

House Bill 2455 would extend the privilege taxes on merchantable forest products for calendar years beginning January 1, 2016 and January 1, 2017.