

## Legislative Fiscal Office

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## Joint Committee on Ways and Means

Sen. Richard Devlin, Senate Co-Chair  
Rep. Nancy Nathanson, House Co-Chair

Sen. Betsy Johnson, Senate Co-Vice Chair  
Sen. Jackie Winters, Senate Co-Vice Chair  
Rep. Dan Rayfield, House Co-Vice Chair  
Rep. Greg Smith, House Co-Vice Chair

**To:** Ways and Means Full Committee

**From:** Natural Resources Subcommittee

**Re:** HB 2270 Relating to forest products harvest taxation

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**Senator Frederick:** “HB 2270 establishes the privilege tax rates on merchantable forest products harvested on Oregon forestlands.

The bill is commonly referred to as the “harvest tax bill.” It specifies certain rates that are expressed as cents per thousand board feet that are applied to the total quantity of timber harvested in Oregon, excepting the first 25,000 board feet harvested. The tax revenues generated support the Oregon Forest Research Laboratory, contribute monies to the Oregon Forest Land Protection Fund for fire suppression activities, fund up to 40% of the administration of the Oregon Forest Practices Act and, support investments in professional forestry education at the Oregon State University College of Forestry.

The measure also redefines the method by which the maximum allowable tax rate for that portion of the tax that is levied to support the Oregon Forest Resources Institute so that the allowable inflationary factor allows the maximum rate to be 75 cents per thousand board feet as adjusted annually for inflation since 1991 and declares that the Legislative Assembly ratifies and declares valid any tax rate adopted by the board of the Oregon Forest Resources Institute prior to March 31, 2017.

The Natural Resources Subcommittee recommends HB 2270 be amended by the –7 amendment and be reported out do pass, as amended.”