

**FISCAL IMPACT OF PROPOSED LEGISLATION**

79th Oregon Legislative Assembly – 2017 Regular Session  
Legislative Fiscal Office

**Measure: HB 2270 - A**

***Only Impacts on Original or Engrossed  
Versions are Considered Official***

Prepared by: Matt Stayner  
Reviewed by: Doug Wilson, John Borden  
Date: June 27, 2017

**Measure Description:**

Extends privilege taxes on merchantable forest products harvested on forestlands.

**Government Unit(s) Affected:**

Department of Revenue(DOR), Department of Forestry, Higher Education Coordinating Commission

**Analysis:**

HB 2270 amends ORS 321.015 to affect tax rate changes in three discrete components of the privilege taxes assessed on the harvest of merchantable forest products in Oregon. The measure adjusts rates for calendar years 2018 and 2019. The adjusted rates are inferred from the required funding to support the budgeted expenditures of the corresponding uses of tax proceeds as defined in each subsection, given the forecasted total number of taxable board-feet of timber harvested.

Based on the existing rates to the end of the current calendar year and the rates provided in the amendment for 2018 and 2019, the following list provides an estimate of the projected funding for each of the programs:

- Forest Research Laboratory \$7,073,928
- Oregon Forest Land Protection Fund \$4,912,450
- Oregon Forest Practices Act Administration \$11,034,325
- Oregon State University, College of Forestry \$785,992

There is no fiscal impact to state agencies.