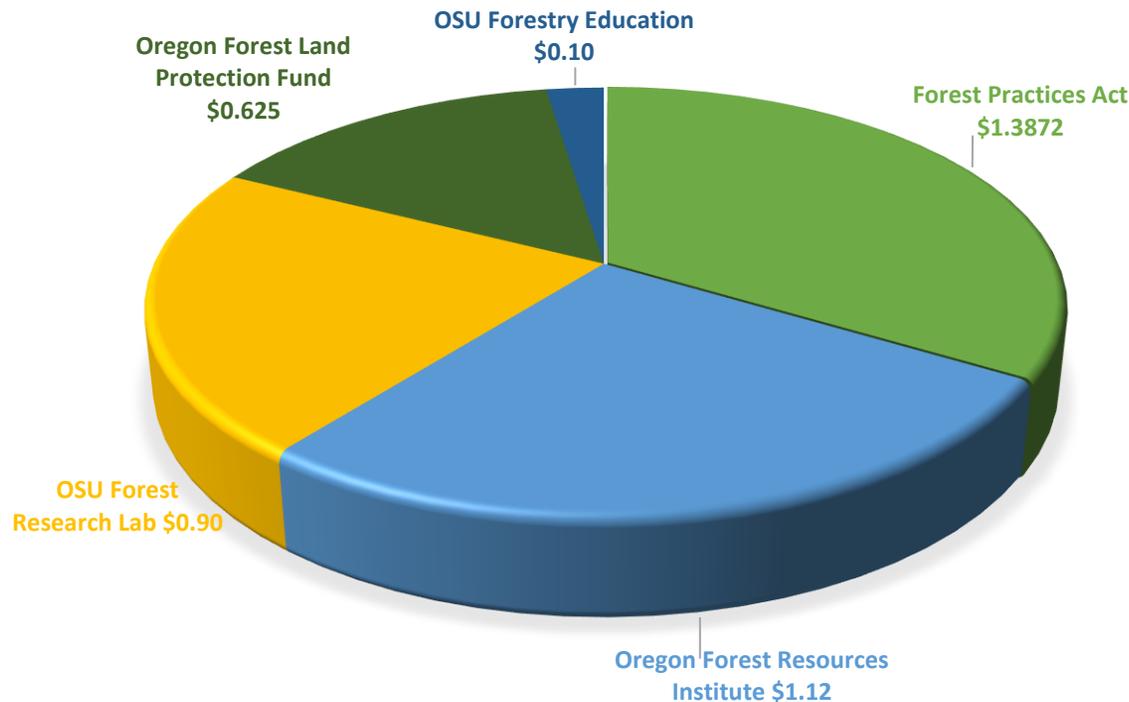


## 2020 FOREST PRODUCTS HARVEST TAX RATES AND REVENUE DISTRIBUTION

\$4.1322 PER THOUSAND BOARD FEET (MBF)



## Oregon Forest Products Harvest Tax

The forest products harvest tax applies to timber harvested from both private and government-owned land in Oregon, except most tribal lands. The first 25,000 board feet (25 MBF) of timber harvested by an owner each year are exempt.

The following are subject to this tax:

- Generally, any logs or chips harvested.
- Logs scaled as utility grade or greater and logs sold by the ton.
- Loads of chips unless they are made from logs that do not meet utility grade or better, and the chips are to be used as "hog fuel." (Forest Products Harvest Tax, 2020)

### Forest Products Harvest Tax Revenue is distributed for the following purposes:

**Forest Practices Act (FPA)** - FPA administration; not to exceed 40 percent of total expenditures for this purpose. [ORS 321.015\(3\)](#)

**Oregon Forest Resources Institute (OFRI)** - Tax rate set by OFRI board of directors on annual basis. Board may increase the rate ceiling by an amount equal to previous years' increase in Consumer Price Index (All Urban Consumers, West Region – all items). [ORS 321.017](#) OFRI Board adopted a \$1.57 harvest tax ceiling in 2020. (Board Meetings and Materials, 2020)

**OSU Forest Research Lab** - Forest resource research ([ORS 526.215](#)) and Forest Research Lab. ([ORS 526.225](#))

**Oregon Forest Land Protection Fund (OFLPF)** - Payment of benefits related to fire suppression. State Forester authorized to increase rate to make up shortfall in OFLPF. [ORS 321.015\(2\)](#)

**OSU Forestry Education** - Investments in professional forestry education at the OSU College of Forestry. [ORS 321.015\(4\)](#)