

**REVENUE IMPACT OF  
PROPOSED LEGISLATION**  
81st Oregon Legislative Assembly  
2021 Regular Session  
Legislative Revenue Office

Bill Number:	HB 2379
Revenue Area:	Timber Tax
Economist:	Jaime McGovern
Date:	03/17/2021

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

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**Measure Description:**

Imposes severance tax on owner of timber at time of harvest at five percent of value of timber.

**Revenue Impact:**

**Impact Explanation:**

This statement serves to facilitate movement of bill between committees.

**Creates, Extends, or Expands Tax Expenditure:** Yes  No

Further Analysis Required