

**FISCAL IMPACT OF PROPOSED LEGISLATION**

81st Oregon Legislative Assembly – 2021 Regular Session  
Legislative Fiscal Office

**Measure: HB 2379**

*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.

**Government Unit(s) Affected:**

Department of Revenue (DOR), Oregon State Treasurer (OST), Department of Land Conservation and Development (DLCD), Oregon Judicial Department (OJD), Department of Forestry (ODF), Oregon Forest Resources Institute, Counties, Higher Education Coordinating Commission (HECC)

**Analysis:** This fiscal impact statement is for the purpose of transmitting the measure from the House Committee on Agriculture and Natural Resources to the House Committee on Revenue

The measure imposes severance tax on owner of timber.

The measure is anticipated to have an impact on Department of Revenue, Department of State Lands, Oregon Judicial Department, Department of Forestry, Department of Land Conservation and Development, Higher Education Coordinating Commission and Counties.

A more complete fiscal analysis on the measure will be prepared as the measure is considered in House Revenue Committee.

Further Analysis Required