

## SENATE AMENDMENTS TO A-ENGROSSED HOUSE BILL 2434

By COMMITTEE ON FINANCE AND REVENUE

June 22

1 On page 1 of the printed A-engrossed bill, line 2, after “319.330” insert “, 321.015”.

2 On page 5, delete lines 4 and 5 and insert:

3 “**SECTION 9.** ORS 321.015 is amended to read:

4 “321.015. (1) For the calendar years beginning January 1, [2020] **2022**, and January 1, [2021]  
5 **2023**, there is levied a privilege tax of 90.00 cents per thousand feet, board measure, upon taxpayers  
6 for the privilege of harvesting of all merchantable forest products harvested on forestlands. Subject  
7 to ORS 321.145, the proceeds of the tax shall be transferred as provided in ORS 321.152 (2) to the  
8 Forest Research and Experiment Account for use for the forest resource research, experimentation  
9 and studies described in ORS 526.215 and for the Forest Research Laboratory established under ORS  
10 526.225.

11 “(2) Except as provided in ORS 477.760, in addition to the tax levied by subsection (1) of this  
12 section, there is levied a forest products harvest tax upon taxpayers of [62.5] **69** cents per thousand  
13 feet, board measure, for the privilege of harvesting all merchantable forest products harvested on  
14 forestlands for the payment of benefits related to fire suppression as provided in ORS 321.005 to  
15 321.185, 321.560 to 321.600 and 477.440 to 477.460.

16 “(3) For the calendar years beginning January 1, [2020] **2022**, and January 1, [2021] **2023**, in ad-  
17 dition to the taxes levied under subsections (1) and (2) of this section, there is levied a privilege tax  
18 upon taxpayers for the privilege of harvesting all merchantable forest products harvested on  
19 forestlands in the amount of [138.72] **207** cents per thousand feet, board measure, for the purpose  
20 of administering the Oregon Forest Practices Act in an amount not to exceed 40 percent of the total  
21 expenditures approved by the Legislative Assembly for this purpose, including salary adjustments  
22 approved by the Legislative Assembly for fiscal years [2020 and 2021] **2022 and 2023**.

23 “(4) For the calendar years beginning January 1, [2020] **2022**, and January 1, [2021] **2023**, in ad-  
24 dition to the taxes levied by subsections (1) to (3) of this section, there is levied a privilege tax of  
25 [10] **21** cents per thousand feet, board measure, upon taxpayers for the privilege of harvesting all  
26 merchantable forest products harvested on forestlands. Subject to ORS 321.145, the proceeds of the  
27 tax shall be transferred as provided in ORS 321.152 (5) to the subaccount established pursuant to  
28 ORS 350.520 for use by Oregon State University for the purpose of making investments in profes-  
29 sional forestry education at the College of Forestry.

30 “(5) Subject to subsection (6) of this section, the taxes shall be measured by and be applicable  
31 to each per thousand feet, board measure, on the total quantity of forest products harvested in this  
32 state measured by use of any log scale which is or may be in general use in the logging industry  
33 and which is designed to measure total volume of merchantable forest products in board feet. How-  
34 ever, if the Department of Revenue finds that the scale used by any taxpayer in computing the taxes  
35 due under ORS 321.005 to 321.185 and 321.560 to 321.600 does not accurately reflect the total

1 quantity of merchantable forest products harvested by the taxpayer, it may require the taxpayer to  
2 adopt another log scale in general use in the industry which in the department's opinion will accu-  
3 rately reflect merchantable harvest in board feet.

4       “(6) The first 25,000 feet, board measure, of forest products harvested annually by any taxpayer  
5 during each calendar year shall be excluded from the total quantity of harvested forest products that  
6 constitutes the measure of the taxes under ORS 321.005 to 321.185 and 321.560 to 321.600.

7       “**SECTION 10. This 2021 Act takes effect on the 91st day after the date on which the 2021**  
8 **regular session of the Eighty-first Legislative Assembly adjourns sine die.**”

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