

Legislative Fiscal Office

Oregon State Capitol
900 Court Street NE, H-178
Salem, Oregon 97301
503-986-1828



Joint Committee on Ways and Means

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Tom MacDonald, Deputy Legislative Fiscal Officer (Budget)
Paul Siebert, Deputy Legislative Fiscal Officer (Audit/IT)

To: Natural Resources Subcommittee

From: Matt Stayner, Legislative Fiscal Office

Date: May 30, 2023

Subject: HB 2087 – Relating to forest products harvest taxation
Work Session Recommendations

HB 2087 is the Harvest Tax bill. The measure extends three components of the harvest tax for two years that would otherwise expire at the end the 2023 calendar year. These components fund a portion of the activities of the OSU Forest Research Laboratory, up to 40% of the administration of the Forest Practices Act by the Oregon Department of Forestry, and professional forestry education at OSU.

The recommended amendment adjusts the rate in ORS 321.015(3); changing the rate per thousand board feet from 207.02 cents to 253.46 cents. The changed rate is required to support up to 40% of the budgeted expenditures for administration of the Forest Practices Act based on projected harvest volumes as of 3/31/23

Recommended Changes

LFO recommends adoption of the –1 amendment.

MOTION: I move adoption of the –1 amendment to HB 2087. (VOTE)

Final Subcommittee Action

LFO recommends that HB 2087, as amended by the –1 amendment, be moved to the Ways and Means Full Committee.

MOTION: I move HB 2087, as amended, to the Full Committee with a do pass recommendation. (VOTE)

Carriers

Full Committee: _____

House Floor: _____

Senate Floor: _____