



Oregon

Tina Kotek, Governor

Department of Revenue

955 Center St NE

Salem, OR 97301-2555

www.oregon.gov/dor

November 18, 2025

The Honorable Senator Chris Gorsek, Co-Chair

The Honorable Representative Greg Smith, Co-Chair

Interim Joint Committee on Ways and Means – Subcommittee on General Government

900 Court Ste NE, H-178

Salem, OR 97301

Re: Department of Revenue – Revenue Streams Chart

Dear Senator Gorsek and Representative Smith:

During the committee meeting on November 17, we discussed the 64 revenue streams administered by the department. The attached chart shows all revenue streams, our role in administration, a description of the program, and who the revenue stream flows to. More information about each stream is available on our website [here](#).

We are available to answer additional questions.

Revenue Stream		LI	Description	Distribution		Legend
Personal Income Tax (1969 in its current form) ORS 316.037	1	1	Tax on taxable income		General Fund	Type of Program (64 total programs) <div>Tax Program</div> <div>Fee Program</div> <div>Audit/Collections Program</div> <div>Revenue Redirect</div> <div>Refund Redirect</div>
Personal Income Tax Withholding (1969 in its current form) ORS 316.167	1	1	Tax on taxable income taken at source of payment			
Fiduciary Income Tax (1969) ORS 316.267	1	1	Tax on income from estates and trusts that are administered by a fiduciary	(reported with personal income tax)		
Pass-Through Entity Elective Tax (2021) OR Laws 2021, chapter 589, sections 3-6	1	1	Partnership, S Corp and Trusts elect to pay tax on income distributed to owners			
Partnership Privilege Tax (2009) ORS 314.725	1	1	Minimum tax for partnerships transacting business in Oregon	(reported with personal income tax)		
Estate Tax (2011, was inheritance tax) ORS 118.010	1	1	Tax imposed upon transfer of estate on owner's death	Once OEA certifies there is surplus, DOR transfers excess to School Districts Unfunded Liability Fund @ PERS		Recipient of Distribution <div>State</div> <div>Local</div>
Multistate Tax Commission (1975) ORS 305.685	1	1	Results of tax audits from an intergovernmental tax agency			
Corporation Excise Tax (1929) ORS 317.070	1	1	Tax on net income for the privilege of doing business in the state			DOR Role Level of Involvement (LI) <div>1 Full Administration- collect, administer, enforce, distribute</div> <div>2 Shared Administration- DOR shares role in administration</div> <div>3 Redistribution- DOR collects money and through formula redistributes it.</div> <div>4 Passthrough- DOR collects revenue and moves it to 1 fund.</div> <div>5 Collect and Retain- DOR collects and retains money for its own funds and programs.</div>
Corporation Income Tax (1955) ORS 318.020	1	1	Tax on income from sources within Oregon that are not taxed under excise tax			
Other Tobacco Products Tax (1985) ORS 323.505	1	1	Tax on cigars, snuff, and some inhalant delivery systems	Other Tobacco - OHA (41.54%) Tobacco- Tobacco Use Reduction (4.62%) Inhalant Delivery - OHA (100%) for Medical Assistance and Tribal Health	53.84% of tobacco	
Criminal Fines&Assessments (2011 in its current form) ORS 153.633-655	3	3	Fees or fines on judgments for criminal actions	DPSST, DOJ, DHS, OHA, OJD, OSP, DOC (legislature decides breakdown every bi)	General Fund breakdown decided by leg. every bi	
Amusement Device Tax (1991 in its current form) ORS 320.011-013	2	2	Annual tax on business owners of lottery game terminals. Tax is imposed per video lottery game terminal. (more in ORS for additional taxes based on yearly net receipts)	Oregon Youth Corps (32.275%)	32.4% See ORS 323 for distribution	
Cigarette Tax (1965, 2002, 2013, & 2019) ORS 323.030-031	1	1	Tax on cigarette distributors per cigarette (4 layers of tax with different distributions)	ODOT Elderly and Disabled Transportation Fund, OHA Tobacco Use Reduction Account, OHA Medical Assistance Program, OHA Tribal Health Providers (see ORS 323 for distribution)	Local Governments 35.3% goes to OAS to distribute to counties See ORS 323 for distribution	
Property Tax Industrial Valuation Central Assessment (1955) ORS 306.126, 308.411, 308-505-674,308.805-820	2	2	Supervise county administration of property tax. Help assess value of industrial and commercial properties	DOR does not collect the revenue. It's collected and distributed by the counties		Money goes into revolving fund to continue program & any excess goes to Oregon Housing & Community Services
Small Tract Forestland Program (2003) ORS 321.703	2	2	A special assessment on property taxes for small forestland properties			
Senior and Disabled Citizen Property Tax Deferral (1963) ORS 311.666-701	1	1	DOR pays property taxes for eligible homesteads			
Heavy Equipment Rental (HERT) (2018) ORS 307.872	1	1	Tax on rental price for heavy equipment		Counties	
Mutual and CoOp Electric Distribution Systems Tax (pre-1953) ORS 308.805-820	1	1	Tax on revenue from use or operation of distrib. lines		Counties	
Private Rail Car Tax (pre-1953) ORS 308.640	1	1	Tax on railcar companies on assessed value		Counties	
ORMap (1999) ORS 306.132	3	3	Portion of recording fees used to finance grant program for counties		Counties	
Tobacco Licensing Program (2021) ORS 431A.198	1	1	Retailers pay a licensing fee to sell tobacco products	Oregon Health Authority, DOR (for administrative purposes)	Local health authorities	
Long Term Enterprise (2001) ORS 317.131, 317.129	1	1	Tax credits for eligible businesses. Money placed in Long Term Enterprise Zone Fund		Participating local governments	
Local Transient Lodging Tax (2019) ORS320.345-365, 305.620	1	1	Local governments enact a tax on lodging		Participating local governments	
Strategic Investment Program (SIP) Gainshare (2007) ORS 285C.635	3	3	Income tax funds to local governments for SIP job creation		Participating local governments	
Lane Co. Transit District Payroll Tax (1969) ORS 267.385	1	1	County-imposed excise tax on payroll of Lane Co. employers		Lane County Transit	
Lane Co. Transit Self-Employment (1969) ORS 267.385	1	1	County-imposed excise tax on net earnings from self-employed in Lane Co.		Lane County Transit	
TriMet Transit Payroll Tax (1969) ORS 267.385	1	1	Trimet-imposed excise tax on payroll of employers in Trimet area		TriMet Only	
TriMet Transit Self-Employment Tax (1969) ORS 267.385	1	1	Trimet-imposed excise tax on net earnings from self-employed in Trimet area		TriMet Only	
State Marijuana Retail Tax (2015) ORS 475C.674	1	1	Statewide tax on retail recreational marijuana sales	ODE 40% (State School Fund), OHA 25% (Early Intervention, mental health treatment), OSP 15%. In excess of \$11.25M, indexed to inflation, goes to Drug Treatment and Recovery Fund.	10% to counties 10% to cities	
Local Marijuana Retail Tax (2015) ORS 475C.674, 305.620	1	1	Local option tax on retail marijuana sales		Participating local governments	
Collection of Other Government Accounts (1971) ORS 293.250	2	2	Collection for other governments or local entities	Client agencies, boards and commissions	Several local governments	
CAFFA (1989) ORS 205.323, 311.508, 294.187	3	3	Interest collected from delinquent property tax accounts and recording fees. Funds used for grant program		To counties by grant program	
Nonprofit Homes (1969) ORS 307.370	3	3	Property tax exemptions for elderly-occupied homes. Subsidy to counties for property tax loss.		Counties	
Small Tract Severance-East (2003) ORS 321.726	1	1	Severance tax on harvesting timber (rate annually evaluated)	ODE- Common School Fund (60.5%), HECC- Community College Support (4.5%)	35% Eastern counties	
Small Tract Severance-West (2003) ORS 321.726	1	1	Severance tax on harvesting timber (rate annually evaluated)		35% Western counties	
Oregon Housing (2009)ORS 205.323, 294.175	3	3	Interest earned off of record filing fees in county funds goes to Oregon Housing		Oregon Housing and Community Services	
Industrial Site Readiness (2013) ORS 285B.627	4	4	Tax reimbursement for sponsors developing industrial sites. 50% of income tax placed in a fund		Business Oregon (Oregon Industrial Site Readiness Program Fund)	
Corporate Activity Tax (2019) ORS 317A.116	1	1	Tax on businesses computed on taxable commercial activity		ODE/DELIC (Fund for Student Success)	
Kicker Refund Donation (1999) ORS 305.792	4	4	Taxpayer donates their kicker credit to State School Fund		State School Fund	
Forest Products Harvest (pre-1953) ORS 321.005	1	1	Privilege tax per thousand board feet harvested		HECC, ODF, OSU, Forest Resource Institute Fund, Conservation and Recreation Fund (see 321 for breakdown)	
Emergency Communications (1981) ORS 403.200	1	1	Tax on telecommunication services		Office of Emergency Management	
Bicycle Excise Tax (2017) ORS 320.415	1	1	Tax on Oregon retailer per bike sale		ODOT (Multi-modal Active Transportation Fund)	
Statewide Transit Tax (2017) ORS 320.550	1	1	Transit tax calculated on employee wages. Employer reports, remits, and pays in most cases. Otherwise a return is filed & tax is paid by the employee.		ODOT (Statewide Transit Improvement Fund)	
Vehicle Use Tax (2017) ORS 320.410	1	1	Retail tax on vehicle sales outside of Oregon but required to be registered in Oregon		ODOT (State Highway Fund)	
Vehicle Privilege Tax (2017) ORS 320.405	1	1	Tax on sale of motor vehicle on vehicle dealers		DEQ 0 Emissions (\$12M/45% per year) ODOT Connect Oregon (the rest)	
Greenlight Oregon Labor Rebate Fund (2005) ORS 316.220	4	4	Income tax credit for qualifying film production companies		Business Oregon (Greenlight Oregon Labor Rebate Fund)	
Hazardous Substance Possession Fee (1989) ORS 453.400	1	1	Annual fee for possessing a hazardous substance		DEQ and State Fire Marshal (distribution established each biennium by legislature)	
Petroleum Load Fee (1989) ORS 465.104	1	1	Withdrawal and import delivery fee		DEQ and State Fire Marshal (2 joint funds)	
Loaded Tank Railroad Car Fee (2019) ORS 468B.435 (Section 13c)	1	1	Owner pays a fee per loaded oil car		DSL (Common School Fund)	
Oil and Gas Production Tax (1981) ORS 324.070	1	1	Tax on gross value at the well upon production of oil/gas		Office of Film and Video (Oregon Production Investment Fund)	
Oregon Production Investment Fund (2003)ORS 315.514, 284.367	2	2	Tax credit against income/corp. taxes for certified film production development contributions			
State Transient Lodging Tax (2003) ORS 320.305	1	1	Statewide tax on transient lodging		Tourism Commission	
Psilocybin Tax (2021) ORS475A.622	1	1	Point of sale tax based on the retail sales of psilocybin		OHA and DOR	
988 Coordinated Crisis Service Tax (2023) ORS 403.200	1	1	Tax on telecommunication services		OHA	
Oral Nicotine Tax (2025) ORS Chp. 305 (HB 3940, Sec. 2)	1	1	Tax on oral nicotine products on a per unit basis		State Forestry – Landscape Resiliency Fund (33.333%) State Fire Marshall - Community Risk Reduction Fund (66.667%)	
Unemployment Insurance Tax (1995) ORS 657.505	4	4	DOR collects payments and sends them to OED		OED (Unemployment Compensation Trust Fund)	
Paid Leave Oregon (2019) ORS 675B.150	4	4	DOR processes payments into the Paid Family and Medical Leave Insurance Fund		OED (Paid Family and Medical Leave Insurance Fund)	
Workers Compensation (1918) ORS 656.056	4	4	DOR collects payments into Workers Benefit Fund		DCBS	
Political Contributions (2009) ORS 305.754	3	3	Distribute income tax refund to political party of taxpayer's choice		Oregon Political Party Fund-- 9 parties	
Charitable Check-Off (1989) ORS 305.690	3	3	Distribute income tax refund to charity/NGO of taxpayer's choice		Taxpayer choice of charity/program	
Strategic Investment (SIP) (1995) ORS 285C.612	5	5	50% of SIP application fee for property tax breaks		DOR (50% of SIP application fees)	
Oregon Food Processors (2005) ORS 307.455	5	5	Late fees on food processors' tax filings		DOR	
A&T Map Maintenance (1953) ORS 306.125	5	5	Fee to help map counties that do not have the infrastructure		DOR	
Kratom (2022) ORS 475.404	5	5	Annual registration fee for kratom processors		DOR	

*This list does not include the large number of major tax credit programs such as Agricultural Employer Overtime Tax Credit, Oregon Kids Credit, etc.