77TH OREGON LEGISLATIVE ASSEMBLY 2013 REGULAR SESSION STAFF MEASURE SUMMARY HOUSE REVENUE COMMITTEE

REVENUE: Revenue impact statement issued **FISCAL:** Fiscal impact statement issued

Action: Vote:

> Yeas: Nays: Exc.:

Prepared By: Christine Broniak, Economist **Meeting Dates:** 5/24

WHAT THE BILL DOES: Extends privilege taxes on merchantable forest products harvested on forestlands. Will set harvest tax rates for calendar years beginning January 1, 2014 and January 1, 2015. Sets a rate for the purposes of admistering the Oregon Forest Practices Act. Sets a rate for funds to be transferred into the Forest Research and Experiment Account.

ISSUES DISCUSSED:

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EFFECT OF COMMITTEE AMENDMENTS:

BACKGROUND: Privilege taxes for the harvest of forest products go to the various accounts described above, for the purposes of forest management, fire suppression, forest research and experimentation, and administration and enforcement of the Oregon Forest Practices Act. Under current statute, rates of privilege tax for calendar year 2012 and 2013 are as follows:

87.39 cents per thousand board feet – Forest Research and Experiment Account to be used for the State Board of Higher Education to conduct research and experimentation programs and to operate the Forest Research Laboratory

62.5 cents per thousand board feet – Oregon Forest Land Protection Fund to be used for fire protection

\$1.2952 per thousand board feet – State Forestry Department Account for the state forester to adminster the Oregon Forest Practices Act

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