

HB 2434-A5
(LC 2536)
6/18/21 (ASD/ps)

Requested by Senator COURTNEY

**PROPOSED AMENDMENTS TO
A-ENGROSSED HOUSE BILL 2434**

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

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

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

5 “321.015. (1) For the calendar years beginning January 1, [2020] **2022**, and
6 January 1, [2021] **2023**, there is levied a privilege tax of 90.00 cents per
7 thousand feet, board measure, upon taxpayers for the privilege of harvesting
8 of all merchantable forest products harvested on forestlands. Subject to ORS
9 321.145, the proceeds of the tax shall be transferred as provided in ORS
10 321.152 (2) to the Forest Research and Experiment Account for use for the
11 forest resource research, experimentation and studies described in ORS
12 526.215 and for the Forest Research Laboratory established under ORS
13 526.225.

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

20 “(3) For the calendar years beginning January 1, [2020] **2022**, and January
21 1, [2021] **2023**, in addition to the taxes levied under subsections (1) and (2)

1 of this section, there is levied a privilege tax upon taxpayers for the privilege
2 of harvesting all merchantable forest products harvested on forestlands in
3 the amount of [138.72] **207** cents per thousand feet, board measure, for the
4 purpose of administering the Oregon Forest Practices Act in an amount not
5 to exceed 40 percent of the total expenditures approved by the Legislative
6 Assembly for this purpose, including salary adjustments approved by the
7 Legislative Assembly for fiscal years [2020 and 2021] **2022 and 2023**.

8 “(4) For the calendar years beginning January 1, [2020] **2022**, and January
9 1, [2021] **2023**, in addition to the taxes levied by subsections (1) to (3) of this
10 section, there is levied a privilege tax of [10] **21** cents per thousand feet,
11 board measure, upon taxpayers for the privilege of harvesting all
12 merchantable forest products harvested on forestlands. Subject to ORS
13 321.145, the proceeds of the tax shall be transferred as provided in ORS
14 321.152 (5) to the subaccount established pursuant to ORS 350.520 for use by
15 Oregon State University for the purpose of making investments in profes-
16 sional forestry education at the College of Forestry.

17 “(5) Subject to subsection (6) of this section, the taxes shall be measured
18 by and be applicable to each per thousand feet, board measure, on the total
19 quantity of forest products harvested in this state measured by use of any
20 log scale which is or may be in general use in the logging industry and
21 which is designed to measure total volume of merchantable forest products
22 in board feet. However, if the Department of Revenue finds that the scale
23 used by any taxpayer in computing the taxes due under ORS 321.005 to
24 321.185 and 321.560 to 321.600 does not accurately reflect the total quantity
25 of merchantable forest products harvested by the taxpayer, it may require the
26 taxpayer to adopt another log scale in general use in the industry which in
27 the department’s opinion will accurately reflect merchantable harvest in
28 board feet.

29 “(6) The first 25,000 feet, board measure, of forest products harvested an-
30 nually by any taxpayer during each calendar year shall be excluded from the

1 total quantity of harvested forest products that constitutes the measure of
2 the taxes under ORS 321.005 to 321.185 and 321.560 to 321.600.

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

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