



Oregon

Tina Kotek, Governor

Department of Revenue
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March 14, 2025

The Honorable Chris Gorsek, Co-Chair
The Honorable Greg Smith, Co-Chair
Members of the Joint Ways and Means Subcommittee on General Government
Oregon Legislature
900 Court Street NE
Salem, OR 97301

Dear Co-Chairs and Members of the Committee:

Thank you for the opportunity to provide follow-up information in response to questions from the committee during the informational meetings March 10-March 13, 2025. Below is a list of the questions asked by the committee members and our answers.

Provide a list of the revenue from the \$45 billion in revenue streams.

A detailed report is attached.

Provide the most recent tax gap study that may show the estimated volume of unreported taxes.

Our most recent [tax gap study](#) was issued in 2014. We plan to update our study with the latest IRS data from 2022 and information for some of our newer programs when resources permit.

How many people use a tax professional vs. prepare their own tax return?

About 35 percent of filers use a tax professional and 65 percent self-prepare their personal income tax returns (tax year 2023 preliminary data).

Are tents and campgrounds counted as lodging for the lodging tax?

Tents and campsites used for human occupancy are included in the definition of lodging for the state transient lodging tax as well as the localities for which DOR administers on their behalf.

What are your thoughts on the Oregon Board of Accountancy (OBA) bill to pay tuition for potential CPAs? Is there a cross-benefit?

The strategy presented by OBA is to provide funding for private need-based accounting scholarships. The Board is requesting this change through SB 796. If this bill passes during the 2025 Legislative Session, it will provide additional accounting scholarship funding in Oregon. While becoming a CPA is not required to be hired as a tax auditor, any program that increases the pool of applicants with an accounting background will improve our ability to hire qualified candidates into tax auditor positions. Because of the changes we've implemented to our tax auditor hiring and training practices, we are in a good position to fill our current positions.

What is the return on investment for the property valuation section?

Using costs and revenue estimates for the current biennium, the property valuation section generates \$92 dollars for every \$1 expended.

Together, we collect the revenue that Oregon counts on.

What is the breakdown of the Department of Consumer and Business Services (DCBS) debts assigned to DOR for collection?

| Program | Accounts | Amount (millions) |
|----------------------------------|-----------------|--------------------------|
| Workers Comp | 7022 | \$170.37 |
| Division of Financial Regulation | 585 | \$57.36 |
| OSHA | 663 | \$4.28 |
| Building Codes | 386 | \$4.15 |
| Workers Benefit Fund | 9005 | \$1.68 |
| Quarantine Time Loss | 59 | \$0.09 |
| Total | 17,720 | \$237.93 |

As of June 30, 2024

Is there anything you need that will help with collections?

[Senate Bill 800](#) would help increase tax compliance. DOR responded during the hearing with a request for SB 800 on compliance checks.

Are you set to address cryptocurrency?

Per ORS 291.730, the Department is prohibited from accepting payments using cryptocurrency unless authorized by the State Treasurer.

For U.S. and Oregon tax purposes, digital assets (such as cryptocurrency) are considered property, not currency. Digital assets received in exchange for goods or services in a business context are treated as income. Digital assets that are sold or exchanged create a capital gain or loss. Currently, there are some inconsistencies in how digital asset sales are recorded. Cryptocurrency transactions completed through third-party payment networks (such as Coinbase) are typically reported to the IRS on a 1099-K. However, some transactions are being reported to the IRS on 1099-MISC or 1099-B. We receive information from all these transactions through a data exchange with the IRS. Starting in 2025, digital asset transactions will be reported on a new form 1099-DA. This new form will be used to report all cryptocurrency sales. We will be updating our data sharing agreement with the IRS to receive this new information and, after analysis, will consider how it can be used in our audit and filing enforcement processes.

Are we increasing assessments to counties to pay for the modernization of the ELVIS project?

No, we did not increase our assessments to the counties to pay for the ELVIS modernization project. The Legislature funded the project with bonds. As proposed, the positions in POP 101 will be funded partially by the counties and partially by the State General Fund.

What is your vacancy savings?

The Governor’s Budget details \$9.2 million in vacancy savings.

Thank you for the engaging conversation. Please let me know if you have any further questions.

Sincerely,

Betsy Imholt, Director

2021-2023 Revenue Streams listed in Alpha Order

| DOR Programs | What it is | DOR Role | Paying Party | Description | Year Passed | ORS | Transfer to | Actuals (21-23 bi) Gross receipts | Division |
|---|-----------------|--------------------------------|---|--|---|---------------------|--|--------------------------------------|--------------------------------------|
| Amusement Device Tax | Tax | Level 2: Shared Administration | Business owners who have lottery game terminals for customer use. | This tax is imposed on video lottery game terminals. The annual tax is \$125 per video lottery game terminal with a limit of six per establishment, and an additional \$10 imposed separately (ORS 320.013). An additional \$50 is imposed on each video lottery game terminal when yearly net receipts of the terminals at a location exceed \$104,000. An additional \$75 is imposed on each video lottery game terminal when yearly net receipts of the terminals at a location exceed \$260,000. | 1991 <i>(in its current form)</i> | ORS 320.011-320.013 | ORS 320.011 goes to: 1. 75% goes to: [43.2% GF, 9.7% Oregon Youth Corps (OYC), 47.1% DAS which transfers funds to counties]] 2. 25% OYC ORS 320.013 goes to OYC | \$ 7,342,208.75 | Business Division |
| Assessment and Taxation Map Maintenance | Fee | Level 5: Collect and Retain | Contracted Fee paid by counties for work done by DOR | If a county does not have infrastructure required to do mapping, DOR will contract with them and charge an hourly fee. | 1953 | ORS 306.125 | DOR | \$ 206,550.00 | Property Tax Division |
| Bicycle Excise Tax | Tax | Level 1: Full Administration | Oregon retailer required to collect tax from purchaser. | \$15 per bicycle, on bicycles over \$200, due upon sale at a retail location. | 2017 | ORS 320.415 | ODOT's Multimodal Active Transportation Fund | \$ 2,028,388.62 | Business Division |
| Charitable Check-off | Refund Redirect | Level 3: Redistribution | N/A | Distributing personal income refunds to charities, agencies, NGOs of taxpayers' choice. | 1989 <i>(in its current form)</i> | ORS 305.690-305.753 | (Taxpayer choice of 28 programs and organizations) | \$ 4,254,663.61 | Personal Tax and Compliance Division |
| Cigarette Tax | Tax | Level 1: Full Administration | Cigarette distributors | Every distributor shall pay a tax upon distributions of cigarettes: 323.030(1) 29 mills per cigarette 323.030(4) 7.5 mills per cigarette 323.031(1) 30 mills per cigarette 323.031(2) 100 mills per cigarette <i>Conversion from mills to cents (i.e. 29 mills = 2.9 cents for a total \$3.33 tax per pack of 20 cigarettes/sticks).</i> | 1965- 323.030(1) 2002- 323.031(1) 2013- 323.030(4) 2019 - 323.031(2) | ORS 323.030-323.031 | Taxes from 323.030(1) 89.65% General Fund (of GF, 51.92% to Medical Assistance Program, 5.77% to Tobacco Use Reduction Account, 42.31% General government) 3.45% to cities 3.45% to counties 3.45% to ODOT's Elderly and Disabled Special Transportation Fund Taxes from 323.030(4) OHA Taxes from 323.031(1) 97.9% to OHA 0.46% to cities 0.46% to counties 0.46% to ODOT's Elderly and Disable Special Transportation Fund 0.7% Tobacco Use Reduction Account Taxes from 323.031(2) OHA (90% Medical Assistance Program, 10% OHA to tribal health providers) | \$ 700,758,797.53 | Business Division |

| DOR Programs | What it is | DOR Role | Paying Party | Description | Year Passed | ORS | Transfer to | Actuals (21-23 bi) Gross receipts | Division |
|---|--------------------|------------------------------------|---|---|-------------|---------------------------------------|--|--------------------------------------|-----------------------|
| Collection of Other Governments' Accounts | Collection Program | Level 2: Shared Administration | Owners of delinquent accounts | The Department of Revenue may render assistance in the collection of any delinquent account owing to other government and local entities if the account is assigned by the entity to the department for collection. | 1971 | ORS 293.250 | DOR retains a collection fee (ranging from 3.5% to 19.8% depending on type of collection and services provided). The rest goes to the client agency. | \$ 120,008,905.67 | Collections Division |
| Corporate Activity Tax | Tax | Level 1: Full Administration | Businesses (all types) with taxable Oregon commercial activity over \$1 million. | Corporate activity tax for the privilege of doing business in Oregon. The tax is computed as \$250 plus 0.57% of taxable Oregon commercial activity in excess of \$1 million. | 2019 | ORS 317A.116 | ODE (Fund for Student Success) & ODE transfers a portion to Department of Early Learning and Care | \$ 3,002,955,855.63 | Business Division |
| Corporation Excise Tax | Tax | Level 1: Full Administration | C-Corporations engaged in doing business in Oregon. S corporations in limited circumstances | Tax on net income for the privilege of doing business in the state. Tax is 6.6% on the first \$1 million of taxable income and 7.6% on taxable income exceeding \$1 million. Minimum tax between \$150 and \$100,000 applies if minimum tax is greater than calculated tax. Minimum tax that applies depends on level of Oregon sales. | 1929 | ORS 317.070 | General Fund Rainy Day Fund (by formula) PERS stabilization fund (SB 1529 2018) | \$ 4,497,167,533.99 | Business Division |
| Corporation Income Tax | Tax | Level 1: Full Administration | C-Corporations with an Oregon source of income. S corporations in limited circumstances. | Tax on income from sources within the state that isn't taxed under excise tax. Tax rates same as Corporation Excise Tax but no minimum tax. | 1955 | ORS 318.020 | General Fund Rainy Day Fund (by formula) | (with Excise Tax) | Business Division |
| County Assessment Function Funding Assistance Program (CAFFA) | Fee | Level 3: Redistribution and retain | Delinquent interest and recording fees collected by county from taxpayers and transferred to DOR. | Late interest on delinquent property taxes and record filing fees go into CAT- F funds at every county, which then are transferred to the CAFFA account at DOR, and then redistributed to counties through a grant program for assessment and taxation. 10% of the money deposited is held back by DOR for its appraisal and assessment function. | 1989 | ORS 205.323, ORS 311.508, ORS 294.187 | Transfer to the Counties via a grant program. | \$ 38,763,096.19 | Property Tax Division |

| DOR Programs | What it is | DOR Role | Paying Party | Description | Year Passed | ORS | Transfer to | Actuals (21-23 bi) Gross receipts | Division |
|--------------------------------------|---------------------|------------------------------|---|---|--|---------------------|--|--------------------------------------|-----------------------|
| Criminal Fines and Assessments | Fee | Level 3: Redistribution | Persons responsible for paying criminal fines; municipal, justice, and circuit courts. Municipal and justice courts report and remit a portion of the fines collected to DOR monthly. Circuit courts remit a portion of the fines collected to Oregon Justice Department (OJD). All funds are deposited in the CFA account and distributed by DOR according to ORS 137.300. | Judgments in criminal actions that impose monetary obligations, including judgments requiring the payment of fines, costs, assessments, compensatory fines, attorney fees, forfeitures or restitution | 2011 (in its current form) | ORS 153.633-153.655 | General Fund, DPSST, DOJ, DHS, OHA, OJD, OSP, DOC. <i>Breakdown is established every biennium through legislation.</i> (ORS 137.300) | \$ 53,258,378.29 | Business Division |
| Emergency Communications Tax (E-911) | Tax | Level 1: Full Administration | Telecommunication service providers and prepaid wireless retailers collect tax from consumers and remit to DOR | Tax on telecommunications services of \$1.25/month <i>(New tax rate began 1/1/21)</i> | 1981 | ORS 403.200 | Office of Emergency Management (Emergency Communications Account) | \$ 157,681,043.52 | Business Division |
| Estate Transfer Tax | Tax | Level 1: Full Administration | Estates of decedents if the decedent has a gross value in excess of \$1 million. | Tax imposed (by table in ORS) upon estate transfer at owner's death. Tax rates are between 10% and 16% and vary based on the size of the taxable estate. | 2011 (predecessor inheritance tax is pre-1953) | ORS 118.010 | Once Office of Economic Analysis certifies there is surplus, DOR transfers excess to School Districts Unfunded Liability Fund @ PERS (SB 1566 - 2018); General Fund, PERS stabilization funds SB 1049 (2019). | \$ 658,688,561.77 | Business Division |
| Fiduciary Income Tax | Tax | Level 1: Full Administration | Estates and trusts; tax is paid by fiduciary. | Taxes income from estates and trusts that are administered by a fiduciary. Net amount of the modifications to federal taxable income that relates to its items of income or deduction of an estate or trust. Tax rates same as personal income tax rates. | 1969 (in its current form) | ORS 316.267 | General Fund | (with Personal Income Tax) | Business Division |
| Forest Products Harvest Tax | Tax | Level 1: Full Administration | Taxpayers that harvest timber. | 321.015 (cent tax per thousand feet) (1) Privilege tax of 90.00 cents (2) Forest products harvest tax of 62.5 cents (3) Privilege tax of 138.72 cents (4) Privilege tax of 10 cents 321.017 (2) privilege tax set annually at the beginning of each calendar year (not to exceed 75 cents) Oregon Laws 2022, Chapter 31 - Effective January 2023, and each calendar year, the Department of Revenue shall set the tax levied under subsection (1) of this section at a rate estimated to collect \$2.5 million per year, or \$5 million per year if an incidental take permit is issued. | Pre-1953 | ORS 321.005 | 321.015 (1) (HECC) Forest Research and Experiment Account (2) Fire Repression (ODF) (3) (ODF) Oregon Forest Practices Act (not to exceed 40%) (4) Oregon State University- College of Forestry (changed legislative session) 321.017 (2) Oregon Forest Resources Institute Fund (changed by Oregon Forest Resource Institute every year) Oregon Laws 2022, Chapter 31 - Oregon Conservation and Recreation Fund. | \$ 34,711,023.57 | Property Tax Division |
| Greenlight Oregon Labor Rebate Fund | Unreceipted Revenue | Level 4: Pass-through | N/A | Qualifying film production who pays qualifying compensation shall withhold, in lieu of the state personal income tax withholding requirements under ORS 316.167, 6.2% of the qualifying compensation paid. Rebates of the amount withheld are provided to the filmmaker. | 2005 | ORS 316.220-316.221 | Oregon Business Development Department: Greenlight Oregon Labor Rebate Fund (ORS 316.221). <i>Note following ORS 284.375, section 1, subsection (6)(b)).</i> | \$ 10,767,786.67 | Business Division |
| Hazardous Substance Possession Fee | Fee | Level 1: Full Administration | Any person with a qualifying facility possessing a hazardous substance. | Any person possessing a hazardous substance at a facility shall pay a fee established by the State Fire Marshal annually. | 1989 | ORS 453.400 | 453.402 DEQ and OSP (State Fire Marshall)- distribution amounts determined by Legislature. | \$ 6,588,075.91 | Business Division |
| Heavy Equipment Rental Tax (HERT) | Tax | Level 1: Full Administration | Provider of heavy equipment for rent to collect tax from renter. | A tax of 2% is imposed on the rental price received for any qualified heavy equipment. | 2018 | ORS 307.872 | ORS 307.888 Counties | \$ 15,012,800.10 | Business Division |

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|---|---------------------|------------------------------|--|---|-------------|------------------------------|---|--------------------------------------|--------------------------------------|
| Industrial Site Readiness Program | Unreceipted Revenue | Level 4: Pass-through | N/A | Oregon Business Development Department administers the Oregon Industrial Site Readiness program to enter into tax reimbursement arrangements or provide loans to qualified project sponsors who are developing regionally significant industrial sites. DOR transfers 50% of the amount of estimated incremental income tax revenues to the Oregon Industrial Site Readiness Program. | 2013 | ORS 285B.627 | Business Oregon: Oregon Industrial Site Readiness Program Fund | \$ 8,699,056.00 | Personal Tax and Compliance Division |
| Kicker Refund Donation | Refund Redirect | Level 4: Pass-through | N/A | Taxpayers can make an irrevocable election to donate the whole of their Kicker credit to the State School Fund. | 1999 | ORS 305.792 | State School Fund | \$ 1,387,724.13 | Personal Tax and Compliance Division |
| Kratom Processor Registration | Fee | Level 5: Collect and Retain | Kratom distributors will pay registration fee | A processor may not sell, distribute, or expose for sale a kratom product prior to registering with DOR. DOR registers processors annually and sets a reasonable registration fee. Program is operational July 1, 2023. | 2022 | ORS 475.404 | DOR suspense account | \$ 9,660.00 | Business Division |
| Lane County Transit District Payroll Tax | Tax | Level 1: Full Administration | Employers with employees working within the Lane County Transit District. | Lane County-imposed excise tax on payroll of Lane County employers. Tax is not more than eight-tenths of one percent of the wages paid. | 1969 | ORS 267.385 | Lane County Transit District | \$ 100,213,979.41 | Business Division |
| Lane County Transit District Self-Employment Tax | Tax | Level 1: Full Administration | Self employed individuals with self employment income attributable to the transit district | Lane County-imposed excise tax on net earnings from self-employment of self-employed Lane County individuals. Tax is not more than eight-tenths of one percent of the self-employment income earned. | 1969 | ORS 267.385 | Lane County Transit District | \$ 5,254,066.44 | Business Division |
| Local Marijuana Retail Tax | Tax | Level 1: Full Administration | Individuals purchasing retail marijuana products in a jurisdiction imposing tax | Local governments may impose up to 3% tax in addition to state marijuana tax. Retailers licensed by the OLCC collect the tax from customers at point of sale. | 2015 | ORS 475C.674 ORS 305.620 | Participating local governments | (reported with State Marijuana Tax) | Business Division |
| Local Transient Lodging Tax | Tax | Level 1: Full Administration | Provider of lodging shall collect the tax from the occupying person. | Local governments may impose a transient lodging tax. The tax is collected by lodging providers or booking platforms from the customer at the end of the stay. | 2019 | ORS 320.345-320.365, 305.620 | Local Governments by ordinance | \$ 22,430,356.58 | Business Division |
| Long Term Enterprise | Unreceipted Revenue | Level 1: Full Administration | N/A | Tax credit for businesses in long term enterprise zones. DOR distributes these funds into the Long Term Enterprise Zone Fund (ORS 317.129) and distributes them back out to local governments (ORS 317.131). | 2001 | ORS 317.131, ORS 317.129 | Local Governments | \$ 1,057,500.01 | Business Division |
| Multi State Tax Commission | Audit Program | Level 1: Full Administration | Audited business | The results of tax audits from MTC, an intergovernmental state tax agency. | 1975 | ORS 305.685 | General Fund. Allowed \$150K at the end of the fiscal year in revolving account (for membership fees) | \$ 15,473,207.01 | Business Division |
| Mutual and Cooperative Electric Distribution Systems Tax (Electric Coops) | Tax | Level 1: Full Administration | Electric Cooperatives | Tax on all gross revenue derived from the use or operation of transmission and distribution lines. (rates in 308.807) | Pre-1953 | ORS 308.805-308.820 | Counties | \$ 24,146,853.00 | Property Tax Division |
| Nonprofit Homes | Unreceipted Revenue | Level 3: Redistribution | N/A | Tax exemptions on property owned by a corporation to be exclusively occupied and used in the operation of a nonprofit home for elderly persons. Department of Revenue is granted budget appropriation out of the general fund to subsidize counties loss of property tax receipts from the exemption. | 1969 | ORS 307.370 | Counties | \$ 3,471,979.35 | Property Tax Division |

| DOR Programs | What it is | DOR Role | Paying Party | Description | Year Passed | ORS | Transfer to | Actuals (21-23 bi) Gross receipts | Division |
|--|---------------------|------------------------------------|--|--|--|---|--|---|--------------------------------------|
| Oil and Gas Production Tax | Tax | Level 1: Full Administration | Taxpayers that extract oil/gas | Privilege tax of 6% of the gross value at the well is levied upon the production of oil and gas. <i>(Credit on property tax).</i> | 1981 | ORS 324.070 | Dept. of State Lands (Common School Fund) | \$ 23,790.96 | Property Tax Division |
| Oregon Food Processors Fee | Fee | Level 5: Collect and Retain | Food processors who fail to file timely | Late fees on food processors' property tax filings | 2005 | ORS 307.455 | DOR (goes to valuation program) | Encapsulated under misc. receipts & not separately tracked. | Property Tax Division |
| Oregon Housing | Fee | Level 3: Redistribution | Anyone who records a document | Record filing fees of \$60 that come from CAT-F county funds to Oregon Housing. | 2009 | ORS 294.175, ORS 205.323 | Interest earned on the CAT-F 294.187 1(c) deposits goes to OHCS. 76% to General Housing Account; 10% to the Emergency Housing Account; and 14% to Home Ownership Assistance Account | \$ 83,517,698.89 | Property Tax Division |
| Oregon Production Investment Fund | Unreceipted Revenue | Level 2: Shared Administration | N/A | A credit against the taxes due in ORS 316 (317 and 318 for corporations) is allowed for certified film production development contributions made by the taxpayer during the tax year to the Oregon Production Investment Fund. DOR conducts an auction of tax credits. | 2003 <i>(Auctions began in 2011, before that money was directly contributed.)</i> | ORS 315.514, ORS 284.367 | Office of Film and Video (Oregon Production Investment Fund) | \$ 37,367,430.00 | Personal Tax and Compliance Division |
| ORMap | Fee | Level 3: Redistribution and retain | Anyone who records a document | \$1 off of every recording at the county. This is for The Oregon Land Information System Fund for a base map system to be used in administering ad valorem property taxes. It's a grant to counties for the digital map process. | 1999 | ORS 306.132 | Counties | \$ 1,488,647.85 | Property Tax Division |
| Paid Leave Oregon | Tax | Level 4: Pass-through | Employers (with 25 or more employees) and employees. | Employers with 25 or more employees and all employees shall contribute to the Paid Family and Medical Leave Insurance Fund. Employers withhold required contributions from employees and Department of Revenue collects payments. | 2019 | ORS 675B.150 | Oregon Employment Department: Paid Family Leave and Medical Insurance Fund | \$ 237,200,062.74 | Business Division |
| Partnership Privilege Tax | Tax | Level 1: Full Administration | Partnerships doing business in Oregon having income or loss derived from or connected with sources in Oregon or with one or more Oregon resident partners. | Every partnership having a resident partner or having any income derived from sources in this state, determined in accordance with the applicable rules as in the case of a nonresident individual, shall make a return for the taxable year setting forth all items of income, gain, loss and deduction, and the names and addresses of the individuals (whether residents or nonresidents) who would be entitled to share in the net income, if distributed, and the amount of the distributive share of each individual, and any other pertinent information the Department of Revenue may prescribe by regulations and instructions. | 2009 | ORS 314.725 | General Fund | (with Personal Income Tax) | Personal Tax and Compliance Division |
| Pass-Through Entity Elective Tax (PTE-E) | Tax | Level 1: Full Administration | Electing pass-through entities | A pass-through entity may elect to be liable for and pay a pass-through business alternative income tax if all members of the pass-through entity are: (a) Individuals subject to the personal income tax imposed under ORS chapter 316; or (b) Entities that are pass-through entities owned entirely by individuals subject to the personal income tax imposed under ORS chapter 316. | 2021 | Oregon Laws 2021, chapter 589, sections 3-6 | General Fund | (with Personal Income Tax) | Personal Tax and Compliance Division |
| Personal Income Tax | Tax | Level 1: Full Administration | Oregon residents with taxable income and nonresidents with taxable income from Oregon sources. | Tax on taxable income. | 1969 <i>(In its current form)</i> | ORS 316.037 | General Fund | \$ 10,212,345,799.95 | Personal Tax and Compliance Division |
| Personal Income Tax Withholding | Tax | Level 1: Full Administration | Employee wages withheld, reported, and paid to DOR by subject employers. | Collection of personal income tax at source of payment. | 1969 <i>(In its current form)</i> | ORS 316.167 | General Fund | \$ 20,564,796,647.62 | Business Division |
| Petroleum Load Fee | Fee | Level 1: Full Administration | Seller from a bulk facility shall collect from the person who orders the withdrawal. | Petroleum products withdrawal delivery fee maximum amount of \$10. Petroleum products import delivery fee maximum amount of \$10. | 1989 | ORS 465.104 | DEQ and OSP (State Fire Marshall)- distribution amounts determined by Legislature. (ORS 465.127) | \$ 6,118,744.18 | Business Division |
| Political Contributions | Refund Redirect | Level 3: Redistribution | N/A | Distributing \$3 of personal income tax refunds (per prime and secondary taxpayer) to the Oregon Political Party Fund for payment to a designated major or minor political party of taxpayers' choice. | 2009 | ORS 305.754 | Oregon Political Party Fund - distributes to eight of the nine major and minor political parties certified by the Secretary of State (one party has chosen not to participate) | \$ 49,217.74 | Personal Tax and Compliance Division |
| Private Rail Car Tax | Tax | Level 1: Full Administration | Railcar Companies | Taxation on small and large private railcar companies on assessed value | Pre-1953 | ORS 308.640 | | \$ 540,240.15 | Property Tax Division |

| DOR Programs | What it is | DOR Role | Paying Party | Description | Year Passed | ORS | Transfer to | Actuals (21-23 bi) Gross receipts | Division |
|--|---------------------|--------------------------------|--|--|-------------|--|--|-----------------------------------|-----------------------|
| Property Tax, Central Assessment, and Industrial Valuation | Tax | Level 2: Shared Administration | State-appraised Industrial and centrally assessed companies | DOR supervises property taxes for the state of Oregon. Counties bill and collect the property taxes, and DOR does the assessments. Central Assessment- DOR assesses the property of any utility, transportation, or communication company. DOR calculates amount of value applied to each taxing district. Industrial Valuation- DOR assists counties in the appraisal and valuation of Oregon industrial properties with a real property improvement value of more than \$1M. | 1955 | ORS 306.126, ORS 308.411, ORS 308.505-674, ORS 308.805-820 | (DOR does not collect the revenue. It's collected and distributed by the counties.) | N/A | Property Tax Division |
| Psilocybin Tax | Tax | Level 1: Full Administration | Consumers who purchase psilocybin | 15% point of sale tax based on the retail sales of psilocybin. | 2021 | ORS 475A.662 | Transfer funds to the following organizations for administration of the tax and oversight of the program: Oregon Health Authority, Department of Revenue, Oregon Liquor Control Commission | (not yet fully implemented) | Business Division |
| Senior and Disabled Citizen Property Tax Deferral Program | Unreceipted Revenue | Level 1: Full Administration | Revolving account sustained by 6% interest paid by participants. | DOR pays county property taxes for eligible homesteads. Repayments are secured by a lien and put into the Senior Property Tax Deferral Revolving Fund | 1963 | ORS 311.666-311.701 | (Any revenue from liens go back into the Revolving Fund to fund the program) | \$ 37,201,978.11 | Property Tax Division |
| Small Tract Forestland Program | Unreceipted Revenue | Level 2: Shared Administration | Forestland owners who opt into STF program receive a reduced assessed value of their property while in the program. Pay severance taxes upon harvest | A special assessment on property taxes (min of 10 acres, no more than 5,000 acres) | 2003 | ORS 321.703 | (DOR does not collect the revenue. This is a special assessment reduction in assessed value at the county.) No transfer | N/A | Property Tax Division |
| Small Tract Severance Tax - Western | Tax | Level 1: Full Administration | STF program participants who harvest timber | A severance tax on the harvesting of timber from small tract forestland (the rate is annually re-evaluated). | 2003 | ORS 321.726 | Western Oregon Timber Severance Tax Fund - 60.5% State School Fund (ODE), - 4.5% Community College Support fund (HECC) -35% to counties in Western Oregon (DOR) | \$ 1,290,884.54 | Property Tax Division |
| Small Tract Severance Tax - Eastern | Tax | Level 1: Full Administration | STF program participants who harvest timber | A severance tax on the harvesting of timber from small tract forestland (the rate is annually re-evaluated). | 2003 | ORS 321.726 | Eastern Oregon Timber Severance Tax Fund - 60.5% State School Fund (ODE), - 4.5% Community College Support fund (HECC) -35% to counties in eastern Oregon (DOR) | \$ 13,962.58 | Property Tax Division |
| State Marijuana Retail Tax | Tax | Level 1: Full Administration | Consumers who purchase marijuana | Retailers licensed by the OLCC are required to charge a retail sales tax of 17% for all recreational marijuana sold. | 2015 | ORS 475C.674 | ORS 475C.726 Oregon Marijuana Account: (DAS does the distribution) Measure 110 (2020), SB 755 (2021) and HB 3295 (2021) modified the distribution: The first \$11.25M each quarter is distributed: -10% to cities -10% to counties -40% to State School Fund (ODE) -20% mental health treatment or alcohol and drug abuse prevention -15% OSP -5% for alcohol and drug abuse prevention, early intervention The amount in excess of \$11.25M (indexed to inflation) each quarter is transferred to the Drug Treatment and Recovery Services Fund | \$ 371,575,040.24 | Business Division |
| State Transient Lodging Tax | Tax | Level 1: Full Administration | Provider of lodging shall collect the tax from the occupying person. | 1.5% on service, sale, furnishing of transient lodging | 2003 | ORS 320.305 | ORS 320.335 Tourism Commission | \$ 84,762,270.94 | Business Division |
| Statewide Transit Tax | Tax | Level 1: Full Administration | Employee wages withheld, reported, and paid to DOR by subject employers. | Statewide transit tax calculated on employee wages (0.001). Employer is responsible for paying, remitting, and reporting | 2017 | ORS 320.550 | 320.560 ODOT Statewide Transit Improvement Fund | \$ 267,607,541.73 | Business Division |

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|--|---------------------|------------------------------|--|--|-------------|--------------------------|---|--------------------------------------|-----------------------|
| Strategic Investment Program (SIP) | Fee | Level 5: Collect and Retain | SIP program participants | The Oregon Business Development Commission shall collect the fees from an applicant that seeks to have the real and personal property constituting the eligible project declared eligible for the tax exemption provided in ORS 307.123. The fee may be collected even though the project has not been determined to be eligible for the tax exemption. | 1995 | ORS 285C.612 | DOR (we receive \$5K-\$25K per SIP business) | \$ - | Property Tax Division |
| Strategic Investment Program Gainshare (SIP) | Unreceipted Revenue | Level 3: Redistribution | N/A | SIP allows local governments and key businesses to negotiate alternative taxing agreements when businesses are willing to invest at least \$100 million in an urban area or at least \$25 million at a rural location in Oregon. Can be through ad valorem property tax revenue, community service fee revenue or other additional payments. To restore fairness between the State of Oregon and local governments involved in SIP agreements. As a partial trade-off for limiting local property taxes, SB 954 (2007) grants eligible local governments a share of the personal income tax revenue generated by the retention and creation of SIP-related jobs. | 2007 | ORS 285C.635 | Local Governments | \$ 34,168,389.84 | Property Tax Division |
| Loaded Tank Railroad Car Fee | Fee | Level 1: Full Administration | Owner of the product qualifying the railroad car as a loaded tank railroad car. | 468B.435 (sec 13a)The owner of oil at the time the oil is transported by loaded tank railroad car shall pay a fee not to exceed \$20 for each tank railroad car loaded with oil. DEQ and State Fire Mashsal shall establish by rule the amount of the fee. <i>Sunsets 1/2/27</i> | 2019 | ORS 468B.435 Section 13c | DEQ and State Fire Marshal (High Hazard Train Route Oil Spill Preparedness Fund and the Oil and Hazardous Material Transportation by Rail Action Fund) | Just implemented January 2024 | Business Division |
| Tobacco Licensing Program | Fee | Level 1: Full Administration | Tobacco retailers | Requires Oregon retailers selling cigarettes, tobacco, and/or inhalant delivery systems products to be licensed to sell these products by January 1, 2022. | 2021 | ORS 431A.198 | There are three fees in the bill. 431A.206 is DOR's fee and 100% is appropriated to DOR for administration and enforcement expenses and refunds. 431A.210 is OHA's fee and 100% is transferred to OHA Fund. 431A.212 (2) requires DOR to enter into agreement with each local public health authority (LPHA) to collect any fee imposed by the LPHA and 100% is transferred to the LPHA. | \$ 5,156,807.72 | Business Division |
| Tobacco Products Tax | Tax | Level 1: Full Administration | Tobacco Distributors | Tax on: 1) 65% of wholesale price of cigars (not more than \$1/cigar), 2) \$1.78 per ounce of most snuff (min tax \$2.17 per container), 3) 65% of wholesale for tobacco products that are not cigars or snuff. Taxes some inhalant delivery systems. <i>Tax increased on January 1, 2021. Moist snuff to be adjusted beginning 7/1/22 for each biennium according to COL adjustment</i> | 1985 | ORS 323.505 | Tobacco- General Fund- 41.54% to Medical Assistance Program and 4.62% to Tobacco Use Reduction Account Inhalant Delivery Systems- OHA 90% OHA for Medical Assistance 10% OHA for tribal health providers | \$ 180,899,433.90 | Business Division |
| TriMet Transit District Payroll Tax | Tax | Level 1: Full Administration | Employers with employees working within the TriMet Transit District. | Tri-Met imposed excise tax on payroll of employers in Tri-Met area. Tax is not more than eight-tenths of one percent of the wages paid. | 1969 | ORS 267.385 | Tri-Met | \$ 901,176,214.99 | Business Division |
| TriMet Transit District Self-Employment Tax | Tax | Level 1: Full Administration | Self employed individuals with net earnings from self-employment attributable to the transit district | Tri-Met imposed excise tax on net earnings from self-employment of self-employed individuals in Tri Met area. Tax is not more than eight-tenths of one percent of the self-employment income earned. | 1969 | ORS 267.385 | Tri-Met | \$ 40,135,935.73 | Business Division |
| Unemployment Insurance Tax | Tax | Level 4: Pass-through | Any employer that employs at least one individual in each of 18 separate weeks during any calendar year. | Unemployment is administered by OED. DOR can offset UI with refunds and fees. OED processes the tax report and DOR processes the payment. | 1995 | ORS 657.505 | Unemployment Compensation Trust Fund | \$ 2,452,848,458.33 | Business Division |
| Vehicle Privilege Tax | Tax | Level 1: Full Administration | Vehicle dealers | (On vehicle sales in Oregon) A tax of 0.5 percent of the retail sales price of the taxable motor vehicle is imposed on each vehicle dealer for the privilege of engaging in the business of selling taxable motor vehicles at retail in this state. | 2017 | ORS 320.405 | \$12 million annually, or 45% of gross annual receipts, whichever is greater to Zero Emission Incentive Fund (DEQ), the balance goes to ODOT's ConnectOregon. | \$ 68,361,577.77 | Business Division |

| DOR Programs | What it is | DOR Role | Paying Party | Description | Year Passed | ORS | Transfer to | Actuals (21-23 bi) Gross receipts | Division |
|------------------------------------|------------|------------------------------|---|---|-------------|-------------|---------------------------|--------------------------------------|-------------------|
| Vehicle Use Tax | Tax | Level 1: Full Administration | Purchasers of vehicles from out of state dealers. | (on vehicle sales outside of Oregon, or vehicles sold by private parties rather than a dealership within Oregon, for vehicles that are required to be titled and registered in Oregon) A 0.5 percent of the retail sales price of the taxable motor vehicle use tax on the storage, use or other consumption in this state of taxable motor vehicles purchased at retail from any seller. | 2017 | ORS 320.410 | ODOT's State Highway Fund | \$ 18,862,252.58 | Business Division |
| Workers Compensation | Tax | Level 4: Pass-through | Employers | DOR collects payments into the Workers' Benefit Fund. DOR Director can inspect employer records to determine employer compliance to Workers Comp. | 1918 | ORS 656.506 | DCBS | \$ 140,187,549.98 | Business Division |
| 988 Coordinated Crisis Service Tax | Tax | Level 1: Full Administration | Telecommunication service providers and prepaid wireless retailers collect tax from consumers and remit to DOR. | Tax on telecommunications services | 2023 | ORS 403.200 | OHA | Begins in 2024 | Business Division |
| Not a program- Misc. Receipts | N/A | N/A | N/A | (Includes charges for copies of tax reports, Conscious Fund, requests for public information, lien fees, administrative fees for auctions, unclaimed property reported by other states, etc.) | | N/A | N/A | \$ 2,421,820.66 | N/A |

TOTAL GROSS RECEIPTS: \$ 45,242,456,451.47