



2025 Session

# Legislative Revenue Office

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## Section Contents – HB 2339 as introduced

Section	Description
1-3	<p><u>Calculation of Balance and Distribution of Timber Severance Funds</u>            Accommodates 2019 change in deadline for filing Small Tract Forestland tax returns by moving timing of calculation of balance in Eastern and Western Oregon Timber Severance Tax Funds to June 1st each year, and corresponding distribution from May 15 to June 15.</p>
4-5	<p><u>Data Sharing of Marijuana and Psilocybin programs</u>            Adds administration and enforcement of personal and corporate income taxes to potential data sharing agreements between the Department of Revenue and the Oregon Liquor and Cannabis Commission and the Oregon Health Authority.</p>
6-14	<p><u>Department of Revenue Reporting and Recommendation requirements</u>  <b>6-7</b> Repeals requirement that DOR to certify costs to administer Kicker credits, and remove the reference to those costs from calculation of the kicker credit.  <b>8</b> Removes report on coordination of state revenue functions required when DOR was established.  <b>9</b> Removes biennial reporting requirement of total state, county and municipal taxes collected. Also removes biennial requirement to recommend law changes to remedy issues with the tax system or to facilitate assessment and collection.  <b>10-13</b> Repeals requirements related to counties reporting school property tax losses related to Measure 5 (1991), and related reporting and certification.  <b>14</b> Removes biennial reporting requirement of state agencies on effectiveness of efforts to assist veterans in claiming federal benefits by providing materials or directing veterans to the Department of Veteran’s Affairs or Oregon Military Department.</p>
15	<p><u>S-Corp use of Agricultural Employer Overtime Credit</u>            Clarifies that the credit may not be used against S-Corporation minimum tax, as is the existing practice for other credits.</p>
16	<p><u>Income included for the Oregon Kids Credit</u>            Adds income into the modified AGI calculation used for qualification of the Oregon Kids Credit. The added income will reduce the number of taxpayers that qualify for the credit.</p>
17-18	<p><u>Applicability and Effective Dates</u>            Specifies that the changes to the Agricultural Employer Overtime Credit apply to tax years on or after January 1, 2023, and the changes to the Oregon Kids Credit apply to tax years on or after January 1, 2025.</p>