

# Summary: Forest Product Harvest Tax Components

Forest Product Harvest Tax: 2025			
Program	Process	Tax Year of Last Adjustment	Tax Rate*
OSU Forest Research Lab	2-yr sunset	2016	\$0.9000
Forest Practices Act	2-yr sunset	2024	\$2.5346
OSU Professional Forestry Education	2-yr sunset	2022	\$0.2100
Oregon Forest Land Protection Fund	no sunset	2008	\$0.6250
Oregon Forest Resources Institute	OFRI sets rate	2025	\$1.1700
Conservation & Recreation Fund	DOR sets rate	2025	\$0.8553
<b>Total</b>			<b>\$6.2949</b>

\*Per thousand board feet harvested

More information:

[Basic Facts Report \(2025\)](#)

[Forest Product Harvest Tax Report \(2023\)](#)

# Summary: Forest Product Harvest Tax Bills

Bill Number	Impact on Forest Product Harvest Tax
HB 2072	Extends and sets the rate for three components of the Forest Products Harvest Tax for tax years 2026 and 2027. Takes effect on the 91st day following adjournment sine die.
HB 2816	Extends and sets the rate for three components of the Forest Products Harvest Tax for tax years 2026 and 2027. Takes effect on the 91st day following adjournment sine die.
HB 3489-1	Repeals several components of the Forest Products Harvest Tax and creates a new timber severance tax.
HB 3940 A	Renews and sets the rate for two components of the Forest Products Harvest Tax (FPHT) for calendar years 2026 and 2027. Sets the FPHT component that funds the Oregon Forest Land Protection fund to 100 cents per thousand board feet adjust annually to the Consumer Price Index (West). Removes the reserve base requirements for the Forest Land Protection Fund. Takes effect on the 91st day following adjournment sine die.