

**REVENUE IMPACT OF
PROPOSED LEGISLATION**
83rd Oregon Legislative Assembly
2025 Regular Session
Legislative Revenue Office

Bill Number: HB 2072 - 1
Revenue Area: Forest Products Harvest Tax
Economist: Michael Doughty
Date: 05.29.25

*Only Impacts on Original or Engrossed
Versions are Considered Official*

Measure Description:

Extends three parts of the Forest Products Harvest Tax through 2026 and 2027. Sets the tax rates for the purposes of funding OSU Forest Research, administering the Forest Practices Act, and funding OSU Forestry education at \$0.90, \$2.6544, and \$.21 per MBF, respectively.

Revenue Impact (in \$Millions):

Policy/Fund	Biennium		
	2025-27	2027-29	2029-31
OSU Forest Research	\$3.6	\$2.5	\$0.0
Forest Practices Administration	\$10.7	\$7.3	\$0.0
OSU Forest Education	\$0.8	\$0.6	\$0.0
Total	\$15.1	\$10.4	\$0.0

Impact Explanation:

The Forest Products Harvest tax extension is applied to tax years 2026 and 2027. The estimates are based on the timber harvest forecast estimates included in the May Economic & Revenue forecast produced by the Office of Economic Analysis. The estimates include timing adjustments to reflect payment collections compared to applicability.

Creates, Extends, or Expands Tax Expenditure: Yes ☐ No ☒