

LEGISLATIVE FISCAL OFFICE
900 Court Street NE, Room H-178
Salem, Oregon 97301
(503) 986-1828

Amanda Beitel, Legislative Fiscal Officer
Paul Siebert, Deputy Legislative Fiscal Officer
John Terpening, Deputy Legislative Fiscal Officer



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To: Natural Resources Subcommittee
From: April McDonald, Legislative Fiscal Office
Date: June 5, 2025
Subject: HB 2072 – Relating to forest products harvest taxation
Work Session Recommendations

HB 2072 extends three components of the Forest Products Harvest Tax for the 2026 and 2027 calendar years. These components fund activities of the Oregon State University (OSU) Forest Research Laboratory; a portion of the administration of the Oregon Forest Practices Act by the Department of Forestry; and professional forestry education at the OSU College of Forestry.

The measure also adjusts the tax rate per thousand board feet of harvested forest product from 253.46 cents to 265.44 cents. The adjusted rate is calculated to support up to 40% of the budgeted expenditures for administration of the Oregon Forest Practices Act based on projected harvest volumes. The new rate takes effect January 1, 2026.

The tax rates for funding forest research; fire suppression; and forestry education remain unchanged at 90 cents, 62.5 cents, and 21 cents per thousand board feet, respectively.

Final Subcommittee Action

LFO recommends that HB 2072 be moved to the Ways and Means Full Committee.

MOTION: I move HB 2072 to the Full Committee with a do pass recommendation.
(vote)

Carriers

Full Committee: _____

House Floor: _____

Senate Floor: _____