



HB 2072: Establishing the 2026-27 Forest Products Harvest Tax Rates

SUMMARY

House Bill (HB) [2072](#) is a vehicle to amend Oregon Revised Statute (ORS) 321.015 (1), (3) and (4) to set the Forest Products Harvest Tax Rates for calendar years 2026 and 2027.

Each biennium the Legislature sets the tax rate for the next two calendar years.



BACKGROUND

This tax is levied on a per-thousand-board-foot basis and applies to harvests on public and private lands. Timber owners pay the Forest Products Harvest Tax when they harvest timber. The tax helps fund:

- ODF's fire protection program
- ODF's administration of the Forest Practices Act
- Oregon State University's forestry programs
- Oregon Forest Resources Institute

Each biennium a bill is introduced to serve as the vehicle for setting the rates

that support OSU programs and Forest Practices Act administration. Historically, the bill setting the rate has been amended and passed toward the end of the Legislature's budget development process. Fire protection and OFRI rates are addressed through other statutes and processes.

The Forest Practices Act is a cornerstone of natural resource protection in Oregon, requiring post-harvest reforestation, streamside buffers and other measures to ensure sound forest management. Funding for this work is shared between harvest tax revenues and the General Fund. This split reflects the shared interest by Oregonians and the timber industry in ensuring healthy forests that can provide public benefits, like timber products, jobs, clean water, and wildlife habitat.

Harvest tax rates to support Forest Practices Act administration are calculated based on three factors:

- The current biennium's ending harvest tax balance (if any),
- Forecasted timber harvest levels for the next two years, and
- Projected funding needs for the next biennium.

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