

**REVENUE IMPACT OF  
PROPOSED LEGISLATION  
83rd Oregon Legislative Assembly  
2026 Regular Session  
Legislative Revenue Office**

Bill Number: **HB 4004 - 5**  
Revenue Area: **Property Tax**  
Economist: **Beau Olen**  
Date: **2/10/2026**

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

**Measure Description:**

Provides that additional taxes otherwise imposed upon disqualification of land from certain forestland special assessment programs may not be collected if the disqualification is due to the suspension of reforestation requirements as a result of insects or disease.

**Revenue Impact:**

This bill may have a revenue impact or an impact on the tax policy of this state or local governments. This statement is for the purpose of moving the bill to another committee. A full revenue impact analysis will be conducted as necessary as the bill is considered in the House Committee on Revenue.

**Impact Explanation:**

N/A

**Creates, Extends, or Expands Tax Expenditure:** Yes  No

**Further Analysis Required**