I

ICE CREAM

See FROZEN DESSERTS, generally

IDAHO, STATE OF

See also FOREIGN STATES (U.S.)

Brand inspection, livestock, recognition, 604.046 Bridges, Snake River, interstate agreements, 381.098, 381.100

Columbia River Natural Resources Management Compact, 542.550

Community college tuition, nonresidents considered residents, 341.492

Hunting, fishing, trapping licenses, Snake River, 497.012

Labor laws, maximum hours, statutes dependent, 652.030

Outfitters and guides, registration, reciprocity, 704.025, 704.525

Pacific Marine Fisheries Compact, 507.040 Pacific Northwest Economic Region Compact, 285A.240, 285A.243

Peace officers, see PEACE OFFICERS

Rivers, transportation lines on, aid, 777.715, CONST. XI §9

Seed certification, etc., agricultural or educational agencies, agreements, Malheur County, 633 620

Tuition, college, interstate agreements, 350.755

IDENTITY AND IDENTIFICATION

See also LABELS AND LABELING; NAMES; PRIVILEGED AND CONFIDENTIAL INFOR-MATION

Alcoholic beverages, see ALCOHOLIC BEVERAGES

Attorneys, judgments, criminal offenses, 137.071 Boats, see BOATS AND BOATING

Building code professionals, badges, 455.415 Cards, see Identification cards, this topic

Career school agents, identification credential, 345.070

Checks, cashing, requiring credit card information, 646A.210, 646A.212, 646A.214

Cheese, definitions and standards for identifying, 621,059

Conspiracy, others committing crime, 161.455 Consumer Information Protection Act, Oregon, see Identity theft, this topic

Consumer personal data, control and processing, see TRADE REGULATION AND COMPETITION

Crime perpetrator, concealment, aggravated murder, 162.095

Criminal identification information, see STATE POLICE

Data brokers, registration, 646A.593

Dead and missing persons

(Generally), 146.171 et seq. At sea, 146.045

Cremated or reduced remains in state possession, information disclosure, 409.742, 413.195

Disposition of records, 146.189

IDENTITY AND IDENTIFICATION (Cont.)

Dead and missing persons (Cont.)

DNA sample, missing persons, 146.187 Medical examiner, identification of remains, 146.174, 146.189

Medical practitioners, information, furnishing law enforcement, 146.184

Missing person reports, 146.045, 146.177, 146.181 Procedures, investigating missing persons, 146.177 Social Security number, report of death, 432.133 Unidentified human remains; records, notification, etc., 146.171, 146.174, 146.189 Wilderness areas, 146.045

Dextromethorphan sales, 475.380

Discrimination based on identification other than Real ID, 659A.343

Driver licenses and permits, see DRIVER LICENSES AND PERMITS

Elder abuse reports, person making, 124.075 Elections, see ELECTIONS

Employment records, federal inspections, 652.752, 652.753

Evidence, see EVIDENCE

False information to police officer, giving, 162.385, 807.620

False representations via electronic media (phishing), 646.607, 646A.808

Fictitious identification, unlawful possession, 165.813

Fingerprinting, see FINGERPRINTS, generally Firearms identification numbers, see WEAPONS AND FIREARMS

Garnishment

Exemption, identification documents, 18.618, 18.792, 18.860

Social Security numbers, disclosures, 18.668

Health care practitioners, identification badges,

441.096

Health insurance enrollees, prescription drug identification cards, 743.787, 743.788, 743.790

Health insurance exchange, requirements, 741.500

Identification cards

Discrimination based on ID other than Real ID, 659A.343

Fictitious identification, unlawful possession, 165.813

Health care practitioners, 441.096

Health insurance enrollees, prescription drugs, 743.787, 743.788, 743.790

Law enforcement ID, false, possession, 162.369 Medical marijuana registry, see MARIJUANA

Oregon Prescription Drug Program, 414.314 Personal identification device, unlawful possession, 165.810

Public employees, public records disclosure exemption, 192.371

Vehicle Code, see MOTOR VEHICLES

Identity theft

Criminal offense

(Generally), 165.800 Aggravated, 165.803

Statute of limitations, 131.125

IDENTITY AND IDENTIFICATION (Cont.)

Identity theft (Cont.)

Internet-connected devices, security requirements, 646A.813

Oregon Consumer Information Protection Act (Generally), 646A.600 et seq.

Allocation of moneys to implement Act, 646A.628

Breach of security, notifications, 646A.604

Definitions, 646A.602

Enforcement powers, 646A.624

Fees not permitted, 646A.610

Penalties, 646A.624

Rules, 646A.626

Safeguards, security of personal information, obligations, 646A.622

Security freeze

(Generally), 646A.606

Confirmation, 646A.608

Deadline, time period, 646A.608

Effect on use of consumer report or protective record, 646A.614, 646A.616, 646A.618

Exempt entities, 646A.618

Fees not permitted, 646A.610

Lifting or removing, 646A.608, 646A.612 Minor or protected person, 646A.606,

646A.608

Social Security numbers, prohibitions, 646A.620 Unlawful trade practices, 646.607, 646A.604

Phishing, unlawful trade practice, 646.607,

646A.808

Taxation

Disclosures of taxpayer information, enforcement and detection purposes, 314.840

Tax professionals' duties, breaches of security, 305.804

Impersonation, see IMPERSONATION, generally Improper disclosure of private information, civil action, 30.835

Informants, 133.703, 133.855

Investigators, licensed

Identification cards, 703.435

Personally identifying information, confidentiality, 703.473

Juries and jurors, see JURIES AND JURORS

Lottery prize winners, 461.251, 461.719

Mail agents, tenants, requirement, 646A.342

Marijuana, see MARIJUANA

Medical assistance eligibility, 411.402

Metal property transactions, requiring identification, 165.117, 646A.060

Minors, misrepresentation of age, 165.805

Missing persons, see Dead and missing persons, this topic

Motor vehicles, see MOTOR VEHICLES

Nitrous oxide sales, 475.390

Notaries public, evidence, 194.230, 194.240, 194.277

Occupational or professional licensure, generally, 670.406

Passports, see PASSPORTS, generally

Peace officers, see PEACE OFFICERS

Personal identification device, unlawful possession, 165.810

Phishing, unlawful trade practice, 646.607, 646A.808

Photographs, see PHOTOGRAPHS, generally

Pretrial challenges, 135.037

Pseudoephedrine transfers, 475.230

Psilocybin, see PSILOCYBIN

Residential food establishments, 616.723

Road usage charge payors, confidentiality, 319.915

IDENTITY AND IDENTIFICATION (Cont.)

Rural fire protection districts, see RURAL FIRE PROTECTION DISTRICTS

Sales, see SALES

Searches and seizures, see SEARCHES AND SEIZURES

Secondhand stores, certain transactions, 646A.060, 646A.065

Signatures, see SIGNATURES, generally

Social Security numbers

Certain care providers, disclosure, 192.363, 192.365

Death, reports of, 432.133

Disclosure restrictions

Civil actions, damages, prohibited disclosures, 350.282, 802.195

Construction contractors, 701.246

Dissolution, annulment, and separation proceedings, 107.840, 192.345

Elector lists, 247.948

Motor vehicle records, 802.195

Oregon Consumer Information Protection Act, 646A.620

Public records, generally, 192.345, 192.355, 192.363, 192.377

State agency debt collection, 293.226

Students, higher education, 350.276, 350.278, 350.280, 350.282, 352.319

Elections, see **ELECTIONS**

Garnishment, disclosures, 18.668

Handgun licenses, applications, 166.291

Health insurance exchange, 741.500

Improper disclosure of private information, civil action, 30.835

Lottery prize winners, 461.251, 461.719

Missing person reports, 146.181

Motor vehicles, see MOTOR VEHICLES

Occupational or professional licensure, generally, 670.406

Paternity orders, 109.073

State agency debt collection, use, 293.226, 293.252, 293.254

Support enforcement, 25.081, 25.785

Theft, see Identity theft, this topic

Vital records and reports, see VITAL STATISTICS, generally

Voters and voting, see ELECTIONS

Water right permits, record owner of property, 537.220, 537.230, 537.630, 537.635

Waterpipe, potable, manufacturer and standards, marking, 447.026

Well identification numbers, 537.789, 537.791, 537.793

Wiretapping, persons suspected of crime, application for order, 133.724

Writings, execution, electronic presence of witness, 42.141

IGNITION INTERLOCK DEVICES

See DRIVING UNDER INFLUENCE

ILLEGAL DRUG CLEANUP FUND

(**Generally**), 475.495

Criminal forfeitures, distributions to fund, 131.594, 131.597

ILLNESS

See DISEASES AND INJURIES, generally, MEDI-CAL CARE AND TREATMENT, generally

ILLUMINATION SYSTEMS

See LIGHTS AND LIGHTING, generally

IMITATIONS

Agriculture labels, brands, marks, 561.230, 561.990

Controlled substances, unlawful delivery, 475.912 Counterfeiting, see COUNTERFEITING, generally Milk products, 621.418, 621.435, 621.445

IMMIGRANT AND REFUGEE ADVANCEMENT, OFFICE OF

(Generally), 185.650

IMMIGRATION AND NONCITIZENS

See also DOMICILE AND RESIDENCE; FOREIGN NATIONS

Administrative rules, use of term "noncitizen", 183.338

COFA islanders, see PACIFIC ISLANDERS, generally

Crimes and offenses

See also **Enforcement of federal immigration** laws, this topic

Court

Arrests in court facilities, prohibition, 181A.828 Guilty or no contest plea, advising defendant, 135 385

Inquiry into defendant's immigration status, 135.385, 135.983

Judicial subpoenas, information disclosure, 181A.823

Extortion, instilling fear of law enforcement report, 164.075

Immigration consultants, 9.280, 162.235, 646.608 Information protections and disclosures, see **Privileged and confidential information**, this topic Involuntary servitude, 163.263

Obstructing governmental or judicial administration, 162.235

Trafficking in persons, see TRAFFICKING IN PERSONS, generally

Victim helpfulness certification, 147.620

Diplomats and consuls, see DIPLOMATS AND CONSULS, generally

CONSULS, generally
Driver licenses and permits, ID cards, etc., see
DRIVER LICENSES AND PERMITS

Economic Equity Investment Program, 285B.760, 285B.761, 285B.762, 285B.763

Enforcement of federal immigration laws

See also **Crimes and offenses**, this topic (Generally), 180.805, 181A.820, 181A.823, 181A.826 Agreements with federal government, prohibitions, 181A.820, 181A.829

Arrests in court facilities, 181A.828 Definitions, 180.805, 181A.822

Information protections and disclosures, 180.805, 180.810, 181A.820, 181A.823, 181A.826, 181A.827

Model confidentiality policies, Attorney General, 180.810

Private detention facilities, 181A.829

Sanctuary violation reporting mechanism, 181A.827

Use of public resources, prohibitions, 181A.820, 181A.826

Fishing and hunting licenses, students, 497.006 Grant program, refugee resettlement agencies, 411.139

Health care

COFA Dental Program, 413.614

IMMIGRATION AND NONCITIZENS

(Cont.)

Health care (Cont.)

Cover All People program, see COVER ALL PEO-PLE PROGRAM, generally

Reproductive health services, medical assistance program, 414.432

Higher education tuition and financial aid, 350.240, 352.287, 353.123

Immigrant and Refugee Advancement, Office of, 185.650

Immigration consultants, prohibitions, 9.280, 162.235, 646.608

Juvenile courts, see JUVENILE COURTS AND PROCEEDINGS

Labor and employment

Federal inspection of employee verification records, 652.752, 652.753

Forest maintenance activity, 657.747, 657.749 Labor contractors, generally, 658.440 PERS, membership exclusion, 238.015 Unemployment insurance, 657.045, 657.184 Workers' compensation, 656.232

Law enforcement agencies, see Enforcement of federal immigration laws, this topic

 $\begin{array}{c} \textbf{Legal representation, see LEGAL REPRESENTA-TION} \end{array}$

Mining claims, citizen requirement, 517.010 Occupational or professional licensure, generally, 670.406, 670.409

Physician Visa Waiver Program, 413.248

Privileged and confidential information

Court inquiry into defendant's immigration status, 135.385, 135.983

Enforcement of federal immigration laws, 180.805, 180.810, 181A.820, 181A.823, 181A.826, 181A.827 Victim helpfulness certification, 147.620

Protective proceedings, vulnerable youth guardianships, see PROTECTIVE PROCEEDINGS

Public Employees Retirement System, membership exclusion, 238.015

Refugee children, see JUVENILE DELINQUENTS AND DEPENDENTS

Refugee resettlement agencies, grant program, 411.139

Schools (K-12), foreign students, see SCHOOLS AND SCHOOL DISTRICTS

Servitude, involuntary, 163.263

State agency rules and regulations, use of term "noncitizen", 183.338

State lands, purchase, citizenship requirement, 273 255

Statewide immigrant and refugee integration strategy, 185.650

Taxation, income, 316.022, 316.027, 316.037, 316.042, 316.695

Universal legal representation program, 9.860, 9.865

Vienna Convention on Consular Relations, see VIENNA CONVENTION ON CONSULAR RELA-TIONS, generally

War, suspension of statute of limitations, enemy citizens, 12.200

IMMUNITIES

See PRIVILEGES AND IMMUNITIES, generally

IMMUNIZATIONS

See VACCINATIONS, IMMUNIZATIONS, AND INOCULATIONS, generally

IMPAIRED HEALTH PROFESSIONAL PROGRAM

See HEALTH PROFESSIONALS

IMPEACHMENT

Judicial records, 43.220

Public officials, prohibition, CONST. VII(Am) §6, CONST. VII(Orig) §19

Witnesses, see WITNESSES

IMPERSONATION Architects, 671.090

Criminal impersonation (Generally), 165.815 Civil action, damages, 30.863 Definitions, 162.005, 162.055 Peace officer, 162.367

Public servant, 162.365

Engineers, 672.045, 672.310, 672.991 Land surveyors or photogrammetrists, 672.045, 672.310, 672.991

Notaries, 194.990 Physicians, 677.080

Tax consultants and preparers, 673.705

IMPLIED ASSUMPTION OF RISK

See ASSUMPTION OF RISK, generally

IMPLIED CONSENT LAW

See DRIVING UNDER INFLUENCE

IMPORTS AND EXPORTS

Alcoholic beverages, see ALCOHOLIC BEVERAGES

Ammunition, 480.050

Disease and infestation control, see AGRICUL-TURE AND HORTICULTURE

Endangered or threatened species

Plants, 564.020, 564.991 Wildlife, 498.026

Explosives, restricting, 480.050 Export trading corporations

(Generally), 777.755 Agreements, 777.767 Annual report, 777.800

Board

(Generally), 777.780 Meetings, 777.783, 777.785

Budgeting, Local Budget Law, excepted, 294.316

Chief executive officer, 777.787, 777.790

Definitions, 777.760

Disclosure, certain commercial or financial information, 777.793

Dissolution of corporation, 777.763

Employees, 777.790
Formation, ports, 779

Formation, ports, 777.763 Hearings, 777.763 Investments, 777.773

Legislative findings and policy, 777.755

Obligations, 777.773

Powers, 777,765, 777,770

Public contracting and public employer status, 777.775

Records, inspection, 777.795 Revenue bonds, 294.125

Rules, 777.783

 $\begin{array}{l} \textbf{Firearms, violations, punishment, } 166.410 \\ \textbf{Fish and wildlife, see FISH AND WILDLIFE} \end{array}$

Flowers, wild, 564.020, 564.991

IMPORTS AND EXPORTS (Cont.)

Goose Lake water, compact, prohibited, 542.520 Horticultural commodity exports, labeling, 632.495

International trade, see ECONOMIC DEVELOP-MENT

Liquor tax exemption, 473.060 Livestock, see LIVESTOCK

Marijuana items, 475C.229

Novelty lighters, see FIRES AND FIRE PREVEN-TION

Nursery stock, 570.330, 571.220

Seeds, 633.680, 633.690

Taxation, returns, lists, exempt items, 308.290

Timber, state, Oregon processing requirement,

CONST. VIII §7

IMPOUNDMENT

Animals, see ANIMALS; DOGS Motor vehicles, see MOTOR VEHICLES Searches and seizures, 133.663

IMPRISONMENT

See SENTENCE AND PUNISHMENT

IMPROVEMENTS

Assessments, local improvements, see ASSESS-MENTS

Geothermal heating districts, see GEOTHERMAL HEATING DISTRICTS

Navigable streams, 780.010 et seq.

Ocean shore, see OCEAN AND SHORE

Sanitary districts, see SANITARY DISTRICTS

Taxation, see TAXATION

Water supply districts, see WATER SUPPLY DISTRICTS, DOMESTIC

IMPROVING PEOPLE'S ACCESS TO COMMUNITY-BASED TREATMENT, SUPPORTS AND SERVICES PROGRAM

See SUBSTANCE ABUSE AND TREATMENT

IN REM

See JURISDICTION

IN TERROREM CLAUSES

Wills, validity and enforceability, 112.272

IN-HOME CARE AGENCIES

See HOME CARE

IN-LINE SKATES

Protective headgear, 814.600, 815.052

IN-STREAM RIGHTS

See WATER AND WATER RIGHTS

INCAPACITATED PERSONS

Guardian and ward, see GUARDIAN AND WARD

INCEST

(Generally), 163.525

Civil actions, statutes of limitation, 12.117, 12.118

Descendant, defined, 163.505

INCEST (Cont.)

Marriage

Annulment, grounds, 107.005 Issue, legitimate, 106.190 Void, 106.020

Prevention, control and treatment services, 409 220

INCINERATORS

See also WASTE DISPOSAL

Infectious waste disposal, 459.225, 459.395, 459A.224, 468A.880

Mobile field incinerators, tax exemption, 307.390 Municipal solid waste incinerators, 459A.224, 468A.875, 468A.880

 $\textbf{PCB disposal, generally,}\ 466.300$

INCOME

Compensation and salaries, see COMPENSATION AND SALARIES, generally

Principal and income, see PRINCIPAL AND INCOME ACT, UNIFORM, generally

Taxation, see INCOME TAX (CITY OR COUNTY), generally; INCOME TAX (STATE), generally

Trusts and trustees, see TRUSTS AND TRUST-EES

INCOME TAX (CITY OR COUNTY)

Appeals to Tax Court, 305.275, 305.410 Compliance by state offices, 305.630 Rate of withholding, 305.635 State and political subdivisions, considered employers, 305.625

INCOME TAX (STATE)

ABLE accounts, 315.650, 315.653, 316.680, 316.699 Abusive tax shelters, see Tax shelters, this topic Accountants, public, representation, taxpayers, 305.239

Accounting periods and methods

(Generally), 314.276

Accrual basis

Budget estimate, 294.361

Defined, 294.311

Federal income tax deduction to be reported on, 316.685

Method of accounting, municipal corporation, 294.333

Savings banks, earnings, 716.805

Accrual method, federal income tax deduction, requirement, 316.685

Carryforwards and carrybacks, net operating losses, 316.028, 316.029, 316.031

Changes

Federal law adoption, adjustments, 316.047 Returns, 314.355

Federal

(Generally), 316.685

Accrual method requirement, 316.685

Adoption of, 316.007 Flight of taxpayer, 314.440

Income tax deduction, 316.680

Partnership, 314.276

Real estate mortgage investment conduit, 314.276 Segregated or separate method, 314.667

Accrual basis, see Accounting periods and methods, this topic

Accumulation distribution credit, 316.298 Acknowledgments, Department of Revenue, taking, 314.810

INCOME TAX (STATE) (Cont.)

Actions and proceedings

Appeal and review, see **Appeal and review**, this topic

By department, to recover tax, 305.610

By taxpayers, on appeal from department, 305.610 Contempt. 305.190

Limitation, see Limitation of actions and proceedings, this topic

Qualifying investment contracts, breach, 314.671 Taxpayer Advocate, see **TAXPAYER ADVOCATE**, generally

Additions, see Modification of federal taxable income, this topic

Adjusted basis, see Gain or loss, this topic Adjusted gross income

Definition, 316.127

Federal adjusted gross income, determination, 316.013

Adjustment of returns, see Returns, this topic Administration

(Generally), 305.015, 314.805, 316.032

Assistance program for tax practitioners, Department of Revenue, 305.261

Branch offices, 314.805

Certificate of department as evidence, 314.845

Department of Revenue Administration Account, 305.063

Disclosures of taxpayer information, 9.565, 305.193, 305.686, 305.806, 314.835, 314.840, 314.843, 314.991

Oaths and acknowledgments, 314.810

Representative of taxpayer, recognition, 305.239 Revenues, disposition, 316.502

Rewards for information, 314.855

Rules, generally, 305.100, 305.125, 314.815

Statistics, 314.850

Taxpayer Advocate, see **TAXPAYER ADVOCATE**, generally

Withholdings, application of tax laws, 316.171, 316.212

Advocate, Taxpayer, see TAXPAYER ADVOCATE, generally

Affirmation, returns, 305.810, 305.815

Agent, collecting taxes, warrant, by, 314.430 Agreements, closing, Department of Revenue, 305.150

Agriculture and horticulture

Capital gains, long-term, 316.045 Credits

Biomass, see **Credits**, this topic

Bovine manure production or collection, 315.176, 315.184

Livestock killed by wolf, 315.174

On-farm processing facilities, machinery and equipment, 315.117, 315.119, 315.123

Overtime compensation paid by employer, 315.133, 315.135, 315.136, 315.137, 653.277, 653.278

Riparian lands removed from production, forgone crops, 315.111, 315.113

Workforce housing

Construction or rehabilitation, 315.164, 315.167, 315.171

Contributors, 315.169

Definitions, 315.163

Transfer of credit, 315.169

Farm income, determination, alternative calculation, 314.297

Gain from property passing by reason of death, 316.844, 316.845

Net operating losses, agricultural businesses, 316.031

INCOME TAX (STATE) (Cont.) **INCOME TAX (STATE)** (Cont.) Application of laws Agriculture and horticulture (Cont.) Valuation of farmland for estate tax, 316.844 Credits, 315.004 Wage withholdings, 316.162, 316.167, 316.182, ORS chapter 314 (Generally), 314.021 Domestic partnerships, 314.023 Alimony or separate maintenance payments, nonresidents, 316.130 Specific federal legislation, 314.029, 314.033, 314.035, 314.037, 314.039, 314.041, 314.043, Allocation of income, see Apportionment of 314.045, 314.047, 314.049, 314.051, 314.053, 314.055, 314.057, 314.059, 314.061, 314.063 income, this topic; Uniform Division of Income for Tax Purposes Act, this topic Alternative energy devices, credits, see Energy, Within federal areas of the state, 305.605 this topic Apportionment of income (Generally), 314.280 Alternative filing formats, authorization, rules, 314.385 Broadcasting sales, 314.674 Alternative fuels Lobbying expenditures, proxy tax, 314.256 Biofuel, see BIOFUEL Two or more organizations, trades or businesses controlled by same interests, 314.295 Credits Alternative energy devices, see Energy, this Uniform state law, see Uniform Division of Income for Tax Purposes Act, this topic topic Renewable energy resources, see Renewable Apportionment, items other than income energy, credits, this topic Net loss, nonresidents, 314.675 Refund for invalidated taxes, 305.785 Vehicles Fueling stations, 469B.130 et seq., United States payments in lieu of taxes, 305.615 469B.320 et seg. Armed forces Renewable energy, see Renewable energy, See also Veterans, this topic (Generally), 316.792 Abeyance of obligation, active duty, 314.091 credits, this topic Transportation projects, see Transportation projects, credits, this topic Federal retired pay, withholding, 316.193 Alternative income tax, pass-through busi-Nonresident income, 316.127 Oregon Military Emergency Financial Assistance nesses, see Pass-through entities, this topic AmeriCorps educational awards, subtraction, Program, charitable checkoff, 305.720 Resident, defined, 316.027 Annuities, educational employees, federal tax-Service in combat zone, time for performing certain sheltered, 243.820, 243.830 acts, 314.870 Subtraction, military pay, 316.792 Annuity contract on behalf of employee of chari-TRICARE system, providers, credit, 315.628, table organization or public school, subtraction from income, 316.159 315.631 Appeal and review Withholding exception, 316.162 Administrative, 305.275 Art objects, donation, deduction, 316.838 Attorney fees, expenses, 305.447, 305.490, 305.790 Assessments Charitable checkoff program disqualification, Additional, 314,410 305.740 Capital gains, deficiency, 314.410 Conflicting claims, 305.215 Costs, 305.447, 305.490, 305.790 Collection charge, 314.430 Deficiency Declaratory rulings, 305.105 (Generally), 314.466 Due to involuntary conversion, 314.412 Deficiencies, 305.419 Deficiency assessments, 305.265 Exempt corporations, 317.950 Depositions, 305,420, 305,492 Time limits, 314.410 Dispute as to nature of tax, 305.419 Extension of period, 314.410 Failure to file return, 314.400 Energy conservation projects, recertification, 469B 298 Federal extension, effect, 314.410 Evidence, 305.420 Fraudulent returns, 314.410 Issues, restrictions, de novo, 305.425 Immediate, 314.440 Limitation of actions and proceedings, see Limita-Parents, minors unpaid taxes, 316.372 tion of actions and proceedings, this topic Records, examination, 305,190 Statute of limitations, 314.410 Mailed, date deemed received, 305.820 Multistate Tax Commission, application of laws, Taxes not submitted with return, 314.407 305.676 Time, defined, 314.407 Pollution control facility credits, 468.170 Transferee liability limitation period, 314.310 Representation of taxpayers, 305.447, 305.490, Unpaid tax at time of lien, 314.417 Unrelated business taxable income deficiency, 305.790 Service of papers, process, 305.415 317.950 Supreme Court Associations, taxability, 316.277 Attorney fees, costs and expenses, 305.447, Athletes, professional, salary withholdings, 305.790 316.213, 316.214, 316.218, 316.219 Declaratory rulings, 305.105 Attorney fees Tax Court, see TAX COURT, generally Supreme Court appeals, 305.447, 305.790 Taxpayer Advocate, see TAXPAYER ADVOCATE, Tax Court, 305.447, 305.490 generally **Attorney General** Time for filing, 305.280 Actions for collection in other states, 305.610 Withholding tax, unpaid, 316.207 Information to, furnishing, 314.840 Within federal areas of the state, 305.605 Penalty recovery, 314.991

Prosecution for violation of tax laws, 305.120

Witnesses, 305.420, 305.492

Attorney General (Cont.)

Returns, access to, 314.835, 314.840

Attornevs

Discipline, use of returns, 9.565

Fees, see Attorney fees, this topic

Qualifications for representing taxpayers, 305.239, 305.260, 305.490

Representation before Department of Revenue, 305.239, 305.260, 305.490

Tax consultant/preparer licensing, exemption, 673.610

Tax Court employees acting as, 305.480

Auctions, credits

Film production expenses, 315.514

Renewable energy development contributions, 315.326

Audits

(Generally), 305.265

Deficiency reports, 305.195

Interagency Compliance Network, 670.700

Interstate, 305.675

Multistate Tax Compact, 305.675

Partnerships, centralized regime, 314.731, 314.733, 314.735, 314.737, 314.739

Returns, 314,466

S corporation, disclosure of items to shareholder,

Average sentence word length, definition, 316.364 Bad debts, statute of limitations, effect on collection, 314.415

Bankruptcy

(Generally), 314.306

Trustees, notice of qualifications, 316.392

Banks, see Financial institutions, this topic

Baseball players, professional, salary withholdings, 316.213, 316.214, 316.218, 316.219

Biofuel, see BIOFUEL

Biomass, see Credits, this topic

Blindness, additional standard deduction, 316.695

Bonds

Housing authorities, exemption, 456.230

Interest, see **Interest**, this topic

Mass Transportation Financing Authority, Oregon, exemption, 391.600

Original issue discount, 316.680

Bonds (security)

Collection of taxes, 314.430, 316.164

Employers, 316.164

Release of lien, 305.140

Books, papers

Inspection by Department of Revenue, 314.425 Subpoenaing, examining by Department of Revenue, 305.190

Broadcasting sales, apportionment, 314.674 Burden of proof, see EVIDENCE

Business development exemptions,

285C.495 et seq., 316.778

Business Retention and Expansion Program, Oregon, incremental tax revenues, 285B.618 Business trusts, income subject to tax, 316.279 **Cancellation of taxes, 305.155, 305.295**

Capital gains and losses

Allocation, 314.635

Farming activities, 316.045

Rate, net capital gain, 316.037

Trusts, inclusion in income, 130.715

Carryforwards and carrybacks, net operating losses, 316.028, 316.029, 316.031

Casual labor, certain, withholding, exception, 316.162

INCOME TAX (STATE) (Cont.)

Certificate of Department Revenue, prima facie **evidence,** 314.845

Charitable checkoff program

(Generally), 305.690 et seq. Administrative expenses, 305.747

Applications, 305.725

 $\overline{\text{Certification}}$ of entities, 305.715

Commission, see CHARITABLE CHECKOFF

COMMISSION, OREGON, generally

Crediting contributions to entities, 305.747

Definitions, 305.690

Disqualification orders, 305.740

Eligibility and qualification, 305.715, 305.720,

305.725, 305.740

Financial reports, 305.730

Inclusion on tax return, 305.745

List of qualified entities, 305.720

Political party contributions (Generally), 305.754

Contributions not eligible as credit, 305.759

Nondisclosure of individual taxpayers, 305.758

Oregon Political Party Fund, 305.756

Payments to party treasurers, 305.757, 305.758

Rules

(Generally), 305.753

Distribution of moneys, 305.747

Financial reports, 305.730

Qualifying entities, classification, 305.720

State Treasurer, soliciting donations, 305.753

Voter support, signature collection, 305.720

Charitable entities and activities (generally)

Annuity contract on behalf of employee of charitable organization, subtraction from income, 316.159

Checkoff program, see Charitable checkoff program, this topic

Disqualification, 128.760, 128.763, 128.766, 128.769, 316,747

Resident status determinations, 316.026

Children, see Minors, this topic

Citation of law, 316.002

Civic service, employees of Department of Revenue, subject to, 314.810

Claim of right income repayment adjustment, credit, 315.068

Closing agreements, Department of Revenue's power to enter, 305.150

Cloud on title

Department, party to suits involving, 305.130 Release by department, 305.140

Collection

See also **Deficiencies**, this topic

(Generally), 314.430

Alternative energy devices, forfeited credits, 469B.118

At source of wages, see Withholding of tax, this topic

Bonds and undertakings, 314.430, 316.164

Charges, 314.419, 314.430

Closing agreements, tax liability, 305.150, 314.105,

Consumer reporting agencies, reports to, 314.843 Credits (generally); suspension, revocation, or forfeiture, 315.061

Decedents, 116.083, 316.387

Delinquent tax debts, posting on website, 305.806 Effect of statutes, 316.970

Enforcement of liens, 314.407, 314.419, 314.430, 316.207

Executions, earnings not exempt, 18.385

Financial institution data match system, see

FINANCIAL INSTITUTIONS

Foreclosures, see Foreclosures, this topic

Collection (Cont.)

Interagency Compliance Network, 670.700, 670.705 Local taxes, state services, agreements, 305.620, 305.630, 305.645

Pollution control facility certification

Reinstatement, 468.185

Revocation, 314.255, 468.185

Priority of lien, 314.407, 314.417, 314.421, 314.423, 314.430

Release of lien, 305.140

Remittances by mail, when received, 305.820

Renewable energy resource equipment manufacturing facilities, 285C.559

Renewable energy resources, forfeited credits, 469B.169

Returns, see Returns, this topic

Suspension, 305.155

Tax as debt, 314.440

Terminated tax period, 314.440

Title actions, foreclosures, liens on property involved, 305.130

Transferees not bona fide purchasers, 314.310

Uncollectible, cancellation, 305.155

Waiver, reduction, compromise, 305.145

Withholding of tax, see Withholding of tax, this topic

Colleges and community colleges, see Higher education, this topic

Commissioners of Internal Revenue, information exchange with, 314.840

Common carriers, withholding exceptions, certain employees, 316.162

Common trust fund, tax treatment, 316.472

Compensation and salaries

Definition, 314.610

Independent contractors, 316.162

Payroll factor, 314.660

Severance pay, investing, subtraction, 316.856 Wages, defined, 316.162

Withholding, see Withholding of tax, this topic

Compromise of tax liability, 305.145

Computation of deficiency by Department, 305.265

Computation of taxes, accounting periods and methods, see Accounting periods and methods, this topic

Conference, purpose and procedure, 305.265 Conflicting claims, returns or reports, 305.215 Constitutional provisions

Federal law, tax defined by, CONST. IV §32 Legislative review, CONST. IV §32

Veterans' bonus, exemption, CONST. XI-F(2) §7

Construction of tax laws, Department of Revenue, 305.110

Construction workers, traveling expenses, 316.812

Consumer reporting agencies, reports to, 314.843 Contempt proceedings, 305.190

Contracts, Governor, qualifying investments, single sales factor method, 314.668, 314.669, 314.671, 314.673

Conversion or exchange, deferral of recognition, 316.680

Copyrights, royalties, allocation, 314.645 Corporations

(Generally), see **CORPORATE TAXATION**, gen-

S corporations, see S corporations, this topic

Costs

Allowed by Tax Court, 305.490

Upon appeal to Supreme Court, 305.447

INCOME TAX (STATE) (Cont.)

Credits

(General provisions)

Amount, maximum, claiming, 314.078 Approval information, agencies to provide to

Department of Revenue, 315.058

Claim of right income repayment adjustment, 315.068

Construction, interpretation, and application of laws, 315.004

Execution exemptions, 18.345

Federal credits, allowable as specified, 315.054 Legislative Revenue Officer, biennial reports, 315.047, 315.051

Revenue impact statements

(Generally), 173.025

List of credits with impact exceeding projection, 315.047

Statement of purpose, legislation, 315.044 Suspension, revocation, or forfeiture, 315.061 Time limitation, 315.037

Transfer or sale, 315.052, 315.053, 315.056

Waiver of substantiation, 315.063

ABLE accounts, 315.650, 315.653

Agriculture and horticulture, see **Agriculture and horticulture**, this topic

Alternative energy devices, see **Energy**, this topic Alternative fuel, vehicles, see **Alternative fuels**, this topic

Alternative income tax, pass-through businesses, see note after, 315.068

Apprenticeship, youth apprenticeship sponsorship, 344.755

Auctions, see **Auctions, credits**, this topic Biofuel, see **BIOFUEL**

Biomass

Production and collection, 315.141, 315.144, 469B.403

Renewable energy resources, see Renewable energy, credits, this topic

Bovine manure production or collection, 315.176, 315.184

Business tax credits, S corporations, 314.772 Child care

Dependent care necessary for employment, 315.264, 316.078

Employers, 315.204, 315.208

Working family child care, 315.262

Child care facilities

(Generally), 315.208

Qualified contributions, 315.213, 329A.700 et seq.

Child of taxpayer, 315.273, 315.276, 315.278, 315.279

Computers, scientific equipment, donations, 317.151

Crop donations, 315.154, 315.156

Cultural Development Account, Trust for, 315.675 Dental services, rural practice, 315.616, 442.561 Dependent care

Assistance, 315.204

Expenses necessary for employment, 315.264, 316.078

Facilities, 315.208

Dependent child of taxpayer, 315.273, 315.276, 315.278, 315.279

Disabilities, persons with

ABLE accounts, 315.650, 315.653

Children, special education, additional credit, 316 099

Federal credit, percentage, 316.087 Loss of legs and arms, 316.079

Credits (Cont.)

Disabilities, persons with (Cont.)

Severe disability, additional personal exemption credit, 316.752, 316.758, 316.765, 316.771

Earned income credit

(Generally), 315.266

Federal income tax deduction, calculating, 316.685

Notice and information requirements, 652.755, 657.144

Tax navigation and assistance grant program, 409.711

Elderly and disabled, 316.087

Electronic commerce enterprise zones, 315.507, 315.508

Emergency medical services providers, rural areas, 315.622, 442.566

Employee training programs, collaboration with community college, 315.523

Energy, see Energy, this topic

Enterprise zones, electronic commerce, 315.507, 315.508

Estates, 316.292, 316.317

Estimated taxes, 316.557 et seq.

Farms and farming, see **Agriculture and horticulture**, this topic

Film production development contributions, 315.514, 315.516

Fish screening devices, by-pass devices, or fishways, 315.138

Foreign taxes paid

Estates and trusts, 316.292

On sale of residence, 316.109

Forests and forestry, see **Forests and forestry**, this topic

Health insurance, see **Health insurance**, this topic Higher education, see **Higher education**, this topic

Housing and homes, see **Housing and homes**, this topic

Indian reservation enterprise and partnership zones, 285C.320, 315.506

Individual development accounts, low income persons, 315.271, 315.272, 458.690

Kicker, return of excess revenue, 291.349, 291.351, CONST. IX §14

Livestock killed by wolf, 315.174

Long term care insurance, 315.610, 317.322

Low Income Community Jobs Initiative, Oregon, 285C.650 et seq., 315.529, 315.533, 315.536

Manufactured dwelling park closures

(Generally), 316.090

Notice, 90.650

Nonresidents

Proration, 316.117

Taxes paid to state of residence, 316.131, 316.292

Nursing home care, costs in lieu of, 316.147, 316.148, 316.149

Opportunity Grant contributions, 315.643, 315.646, 348.267

Optometrists, rural practice, 315.616, 442.564

Partnerships, see Partnerships, this topic

Pass-through businesses, alternative income tax, see note after, 315.068

Personal exemption, see **Personal exemption**, this topic

Physicians, see PHYSICIANS AND SURGEONS

Political contributions, 316.102

Pollution control facilities, see Pollution control facilities tax credit, this topic

INCOME TAX (STATE) (Cont.)

Credits (Cont.)

Publicly supported housing, sale, 315.281, 315.283, 315.286, 315.288, 315.291

Reforestation, 315.104, 315.106, 315.108

Refundable credit payments, 316.502

Renewable energy, see Renewable energy, credits, this topic

Residences, see Housing and homes, this topic

Retirement income, 316.157, 316.158

Riparian lands, removal from farm production, forgone crops, 315.111, 315.113

Rules, see Rules, this topic

Rural medical practice, 315.613, 315.616, 315.619, 315.622, 442.561 et seq.

S corporation shareholders, 314.772

Scholarships, employees and dependents, employer tax credit program, 315.237, 348.616, 348.618, 348.621

Semiconductor research, 315.518, 315.519, 315.522 Small forestland owner using standard practice harvest restrictions, 315.124, 315.126, 315.128,

315.130, 315.132

Taxes paid another state

(Generally), 316.082 Estates and trusts, 316.292

Nonresidents, 316.131

On sale of residence, 316.109

Partnerships, 316.082

Transportation projects, see **Transportation projects**, **credits**, this topic

TRICARE system (military), health care providers, 315.628, 315.631

Trusts, 316.292, 316.298, 316.317

University venture development funds, 315.640

Water transit vessels, 315.517

Working family child care, 315.262

Working family household and dependent care expenses, 315.264

Cultural Development Account, Trust for, contributions, credit, 315.675

Date

Payment, 293.660, 305.820, 316.417, 317.504 When remittance deemed received, 305.820

Death of taxpayer

Estates, see Estates and trusts, this topic

Liability for tax, 314.310

Returns, required, 316.382

Surviving spouse, 316.042

Debt income cancellation, 314.306, 316.739

Declaratory rulings, review, Department of Revenue, power, 305.105

Deductions, see **Modification of federal taxable income**, this topic

Deemed repatriation, certain earnings, addition to federal taxable income, 316.853 Deferral

Deduction of amounts deductible under federal law, 316 739

Gain or loss, out-of-state property, acquisition, 316 738

Interest, deferred tax liabilities, installment obligations, 314.302

Recognition of gain, Oregon situs required, 316.680

Deferred compensation, see DEFERRED COM-PENSATION, generally

Deficiencies

See also Collection, this topic

(Generally), 305.265, 314.410

Additional assessments, 314.410

Assessing tax, penalties and interest, 314.400

Capital gains, 314.410

Consumer reporting agencies, reports to, 314.843

Deficiencies (Cont.)

Delinquent tax debts, posting on website, 305.806 Federal return adjustments, resulting, 314.140,

314.380, 314.410

Foreign state return adjustments, resulting, 314.380, 314.410

Fraudulent, 305.265

Inconsistencies, correction, 314.105, 314.115,

314.125, 314.135 Interest, 305.265

Involuntary conversions, assessment period,

314.412

Judicial review, 305.410

Late returns, allowance, 305.265

Limitations, 314.410

Net operating loss carryback, 314.410

Partnerships, audits, 314.735

Pass-through entities, items attributable to,

314.410

Penalties and interest, 314.410

Reorganized business entities, 305.330

Understatements, see Understatements, this topic

Definitions

(Generally), 314.011

Abusive tax shelter, 314.402

Adjusted gross income, 316.127

Agriculture workforce housing, 315.163

Apportionable income, 314.610

Armed Forces of the United States, 316.792

Audited partnership, 314.731 Average sentence length, 316.364

Average word length, 316.364 Basic research, 315.518

Biofuel, biomass, 315.141

Bovine manure producer or collector, 315.176

Broadcasting, 314.674

Child care expenses, 315.262 Child with a disability, 316.099

Commercial domicile, 314.610

Compensation, 314.610

Construction job site, 316.806

Construction project, 316.806

Construction worker, 316.806

Consumer reporting agency, 314.843

Conveyance (real estate), 314.258

Costs in lieu of nursing home care, 316.147

Crop, 315.113

Cultural organization, 315.675

Department, 305.005, 314.011, 316.022

Dependent, 315.273 Determination, 314.105 Director, 305.005, 316.022

Earned income, 316,680

Educational institution, 316.852

Effective property tax rate, 315.119

Electronic means, 314.364

Employer, 316.162

Farm income, 314.297

Farm operator, 315.119

Farming, 316.045

Farming business, 314.297

Federal adjusted gross income, 316.695

Federal adoptions, 316.007, 316.012, 316.022,

316.048, CONST. IV §32

Federal creditable service, 316.680

Federal pension, 316.680

Fiduciary adjustment, 316.287

Financial institution, 314.610

First-time home buyer savings account, 316.796

Flesch Reading Ease Score, 316.363

Household income, 316.147, 316.157

INCOME TAX (STATE) (Cont.)

Definitions (Cont.)

Income, 316.147, 316.157

Individual, 316.022

Listed transaction, 314.307

Listed transaction understatement, 314.403

Loggers and logging, 316.824

Long-term debt security, 315.529

Machinery and equipment, 315.119 Manufactured dwelling park, 316.090

Military pay, 316.792

Net pension income, 316.157

Nonapportionable income, 314.610

Nonpassive income, nonpassive loss, 316.043

Nonresident estate or trust, 316.302

Parent, 316.372

Partnership-level audit, 314.731

Pass-through entity, 314.410, 314.775, 316.119

Pension income, 316.157 Pollution control facility, 468.155

Processing, 315.119

Public utilities, 314.610

Public warehouse, 314.665

Qualified donation, 316.852

Qualified low-income community investment,

315.529

Qualified machinery and equipment, 315.119

Qualified reduced sale, 316.852

Qualified research, 315.518

Qualified semiconductor company, 315.518

Qualifying income, 316.043

Qualifying income limit, 315.273

Qualifying investment contract, 314.668

Related taxpayer, 314.105

Reorganized business entity, 305.330

Reportable transaction, 314.307

Resident, 316.027

Resident estate, 316,282

Resident funeral trust, 316.282

Resident of this state, 316.027

Resident trust, 316.282

Return, 316.587, 316.588

Riparian land, 315.113 Sales, 314.610

Severe disability, 316.752

Share-rent agreement, 315.113

Short line railroad, 315.591 Significant hardship, 305.801

Single sales factor method, 314.668

Small forestland owner, 315.124

Small forestland owner minimum option, 315.124

Standard deduction, 316.695

State, 314.610

Taxable income, 316.007, 316.022

Taxable income of resident, 316.048

Taxable year, 314.724

Taxes, 305.610

Taxpayer, 314.105, 314.297, 314.615, 314.665,

316.022

Telecommunications, 314.280

Timber harvest, 315.124

Time of assessment, 314.407

Total gross receipts, 314.674 Transaction without economic substance, 314.307

Transferee, 314.310

Traveling expenses Construction workers, 316.806

Loggers, 316.824

Understatement, 314.402

Uniform Division of Income for Tax Purposes Act,

314.610

Uniformed services, 316.193, 316.792

Utilities, 314.280

314.520, 316.198 Wages, 316.162 **Emergencies and disasters** Water transit vessel, 315.517 Forest fire fighters, withholding exception, 316.162 Writings or remittance, 305.820 Out-of-state businesses, 401.690 Demographic data of taxpayers, self-reporting, Personal casualty loss, subtraction, 316.850 returns, 305.686, 305.687, 305.688, 316.366 Department of Revenue Administration Account. **Employment** Agriculture and horticulture, see Agriculture and establishing, appropriation, 305.063 horticulture, this topic Dependent care credits, see Credits, this topic Business Retention and Expansion Program, Ore-Depletion, deductibility, 316.680 gon, incremental tax revenues, $285B.\overline{6}18$ Depreciation, modification of federal taxable income, 316.707, 316.739 Child care, credits, see Credits, this topic Definition, 316.162 **Determination of tax** Industrial Site Readiness Program, Oregon, incre-By department, 305.265 mental tax revenues, 285B.630 Defined, 314.105 Qualifying investment contracts, employment Filing objections to, 305.265 requirement, 314.668 Gross income, business under common control of Quarterly tax report, combined, filing, 316.168 several taxpayers, 314.295 Surety bond or letter of credit, employers, 316.164 Direct deposit of refunds, 305.762 Training programs, collaboration with community Disabilities, persons with college, credit, 315.523 ABLE accounts, 315.650, 315.653, 316.680, 316.699 Withholdings, see Withholding of tax, this topic Credits, see Credits, this topic Energy Low-income tax navigation and assistance grant Cash payment exemption, residential conservation, program, 409.711 316.744, 317.386 Disasters, see Emergencies and disasters, this Credits topic Alternative energy devices Disclosures of taxpayer information, 9.565, (Generally), 316.116, 469B.100 et seq. 305.193, 305.686, 305.806, 314.835, 314.840, 314.843, Certification, 469B.106, 469B.118, 469B.991 314.991 Claims for credits, 469B.106 Dispute resolution, Multistate Tax Commission, Criteria, standards, 316.116, 469B.103 305.676 Definitions, 469B.100 **Dividends** Eligible persons, 469B.106 See also Interest, this topic Forfeiture of credits, 469B.118 Allocable to this state, 314.640 Ineligible devices, 469B.112 Bonds and governmental obligations, 316.056, Inspections, 469B.118 316.680, 316.681 Performance assumptions and prescriptive Domestic international sales corporations, subtracmeasures, 469B.115 tion, 316.749 Rules, 316.116, 469B.103, 469B.106, Foreign securities, 316.680 469B.112 State exempt-interest dividends, 316.683 Biofuel, see BIOFUEL Division of income for tax purposes, see Uniform Biomass, see Credits, this topic Division of Income for Tax Purposes Act, this Conservation facilities, 315.354, 315.356, 315.357, 469B.130 et seq. Document, deemed received by department, Conservation projects 305.820 (Generally), 315.331, 469B.270 et seq. Domestic international sales corporations, divi-Certification dends, subtraction, 316.749 Fees, 469B.285, 469B.294 Domestic partnerships, application of laws, Final certification, 469B.291, 469B.297 106.340, 314.023 Limitations, 469B.282, 469B.285. Domestic production activities, modification of 469B.303 federal taxable income, 316.836 Performance agreements, 469B.291, Domestic services, withholding exceptions, 469B.297 316.162 Preliminary certification, 469B.282. Domicile, see Residents and residency, this topic 469B.285, 469B.288, 469B.303 Earned income Recertification, 469B.276, 469B.294, Credit, see Credits, this topic 469B.297, 469B.298 Definition, 316.680 Suspension or revocation, 469B.300 Educational institutions, qualified donations or Definitions, 469B.270 reduced sales to, modification of federal tax-Policies and procedures, 469B.306 able income, 316.852 Priority, preference, 469B.273 Electing small business corporations, see S corpo-Rules, 469B.276, 469B.279, 469B.285, rations, this topic 469B.291, 469B.294, 469B.306 **Elections** Single projects, standards, 469B.306 Changes, income tax, 316.462 Standards, 469B.279, 469B.285, 469B.306 Political contributions Total amount of credits, limitation, 469B.303 Charitable checkoff, see Charitable checkoff Transferability, 469B.276, 469B.297 program, this topic Public records disclosure exemptions, 192.355 Credit, 316.102 Renewable energy, see Renewable energy, Related taxpayer, adjustment of return, 314.140 credits, this topic Electronic commerce, enterprise zones, 315.507, Transportation projects, see Transportation 315.508 projects, credits, this topic

INCOME TAX (STATE) (Cont.)

Electronic funds transfers, payments by, 314.518,

INCOME TAX (STATE) (Cont.)

Definitions (Cont.)

Enforcement of tax laws, generally, 305.120, 305.190, 314.430, 314.805

Enterprise zones

Electronic commerce, credit, 315.507, 315.508 Indian reservations, credit, 285C.320, 315.506

Estates and trusts

(Generally), 316.282, 316.287, 316.292 Administration expenses, 316.680 Associations, certain, exempt, 316.277 Banks, common trust funds, 316.472 Business trusts, income subject to tax, 316.279 Common trust funds, 316.472 Computation of tax, 316.272, 316.307, 316.312

Credits Foreign taxes paid, 316.292

Nonresident, accumulation distribution, 316.317 Resident, accumulation distribution, 316.298

Deficiency assessment, period for, 316.387

Discretionary powers of trustee, see TRUSTS AND TRUSTEES

Distributive shares accumulated, credit, 316.298, 316.317

Election, final tax determination, personal representative, 316.387

Employees trusts, withholding tax exception, 316.162

Exempt trust, 316.267, 316.277

Federal

Private foundation trusts, 128.085, 128.095 Split-interest trusts, 128.090, 128.095

Fiduciaries, see Fiduciaries, this topic

Foreign taxes, credit, 316.292

Funeral trust, resident, definition, 316.282

Generation-skipping, transfer adjustment, 316.680 Imposition of tax, 314.310, 316.007, 316.022. 316.267, 316.382

Modification of trust to achieve settlor's tax objectives, 130.225

Nonresidents

Estate or trust, defined, 316.302 Estates, 316.302, 316.307, 316.312, 316.362 Income to, 316.127 Individuals, trust share, 316.127 Oregon share of income, 316.312

Taxable income, 316.307

Trusts, 316.302, 316.307, 316.312, 316.317, 316.362

Payment of tax, 116.083, 314.310, 316.272, 316.387 Payment, computation of tax, 316.272, 316.307, 316.312

Personal liability, personal representative, discharge of, 316.387

Personal representative, tax payments, 116.083

Probate, see PROBATE

Related taxpayers, 314.105

Release

Effect, 314.310

Required, 116.083, 316.387

Resident, definitions, 316.282, 316.287 Returns, 316.362, 316.377, 316.382, 316.472

Shares of fiduciary adjustments, 316.287

Surviving spouse, 316.042

Taxable income, 316.282, 316.287, 316.307, 316.317, 316.697

Trust or annuity contract on behalf of charitable organization or public school employee, subtraction, 316.159

Estimated taxes

(Generally), 316.557 et seq. Amounts payable, 316.579 Declaration

(Generally), 316.563, 316.573

INCOME TAX (STATE) (Cont.)

Estimated taxes (Cont.)

Declaration (Cont.)

Date of filing, 316.577

Joint, spouses, 316.567

Nonresident, 316.569

Defined, 316.557

Electronic payments, 314.518, 314.520, 316.198

Estates, 316.559

Installments, 316.579

Interest, underpayments, 316.587

Overpayment, 316.583

Payment on account, 316.583

Tax years of less than 12 months, rules, 316.589

Trusts, 316.559

Underpayment, 316.587

Evasion of tax

(Generally), 314.075

Arrangements by several taxpayers, 314.295

Penalties, 314.991

Rewards for information, 314.855

Tax shelters, see Tax shelters, this topic Venue, 314.080

Evidence, see EVIDENCE

Examination, witnesses, books, records, Department of Revenue, 314.425

Excess tax, refunds, 314.415

Exchange facilitators, regulation, see

EXCHANGE FACILITATORS, generally

Exchanges, deferral of recognition, 316.680

Executions, tax debt due, effect, 18.385

Exemptions

Bonds, interest, see Interest, this topic

Business development, 285C.495 et seq., 316.778

De minimis tax payment, 314.401

Emergencies, out-of-state businesses, 401.690

Energy conservation cash payments, 316.744, 317.386

Federal provisions, application, 316.007, 316.047, 316.127

Housing bond income, 456.230, 456.665

Indian reservations, income from sources within, 316.777

Manufactured dwelling parks, 316.795

Mass Transportation Financing Authority, Oregon, income and bond interests, 391.600

Payment of tax due under \$1, 314.401

Personal exemption, see Personal exemption, this topic

Railroad retirement benefits, federal,

CONST. IX §9

Retirement, 237.980, 238.445, 316.680,

CONST. IX §9

Rural employment incentives, 285C.495 et seq.,

Social Security benefits, CONST. IX §9

Time limitation, generally, 315.037

Trusts, 316.267, 316.277

Veterans' bonus, CONST. XI-F(2) §7

Willamette Falls Locks Authority, 196.225

Expenses and expenditures

Legislators, deductions, computation exclusion, 171.072

Supreme Court appeal, 305.447, 305.790

Tax Court proceedings, 305.447, 305.490

Travel, see Travel expenses, this topic

Extension of time

Deficiency assessments, 314.410 Payment of tax, 314.395

Fair market value, release of warrants, 305.140 Fairness in equity, goal of Legislative Assembly, 316.003

False statements, 305.815, 305.990

Farms and farming, see Agriculture and horticulture, this topic

Federal laws, connection to

(Generally), 316.007

Change of, effect, 316.032

Common trust funds, 316.472

Conflicts, federal rules, 316.032

Deduction, methods of accounting, 316.685

Double tax or deduction, transitional provision to prevent, 316.047

Elderly and disabled, credit, 316.087

Federal adjusted gross income, defined, 316.117 Income, federal definition, CONST. IV §32

Policy, 316.007

Proration, nonresident or part-year resident taxpayers, 316.117

Taxable income of resident, 316.048

Terms, conformance, 314.011, 316.012

Federal returns, copy, furnishing to department, 314.380, 316.457

Fees

Attorneys, see Attorney fees, this topic

Biomass credits, certification, 315.141

Certificate of outstanding warrant, 305.184

Collection charges, sheriff, 314.419, 314.430

Energy conservation projects, certification,

469B.285, 469B.294

License fees, not repealed by tax laws, 317.030

Refunds, state-federal, reciprocal offset agreement, 305.612

Renewable energy resource equipment manufacturing facilities, 285C.547, 285C.555

Semiconductor research credits, certification, 315.522

Short line railroad credits, certification, 315.599

Tax Court, see TAX COURT

Transportation project credits, certification, 469B.326, 469B.335

Witnesses, 305.200

Fiduciaries

(Generally), 316.382

Adjustment, 316.697

Fiduciary adjustment

Added or subtracted, 316.697

Definition, 316.287

Notice of qualification, 316.392

Related taxpayers, 314.105

Returns

(Generally), 314.360, 316.382

Final account, settlement, 316.387

Individuals under disability, return for, 316.377 Trusts and trustees, see Estates and trusts, this

topic

Filing

(Generally), 314.385

Alternative formats, authorizing, rules, 314.385

Failure to file return, 305.992, 314.360, 314.400,

314.430, 316.202 Tax Court, 305.418

Time, 314.385

When deemed filed or received, 305.810, 316.417 Writing or remittance through mail, 305.820

Film production expenses

Credit, 315.514, 315.516

Subtraction, labor rebates, 316.698

Withholdings, 316.220, 316.221

Financial institutions

Allocation and apportionment of income, 314.280, 314.610, 314.615, 314.675

Data match system, see FINANCIAL INSTITU-**TIONS**

Definition, 314.610, 317.010

INCOME TAX (STATE) (Cont.)

Financial institutions (Cont.)

Direct deposit of refunds, 305.762

First-time home buyer savings accounts, 316.796, 316.797, 316.798, 316.800, 316.801, 316.803 Information returns on common trust funds,

316.472

Fines and penalties

Abusive tax shelters, 314.402, 314.406

Cancellation, uncollectible taxes, 305.155

Certificate of Department, evidence, 314.845

Compromise, 305.145

Deductions, 316.680

Deficiencies, 305.419, 314.370, 314.410

Delinguencies, 314.400, 314.430

Divulging particulars of returns, reports, 314.991

Effect of statutes, 316.970

Employees of Department, 314.991

Evasion of taxes, 314.075, 314.991

Extended filing time, 314.395

Failure to file return, 314,360, 314,400

Failure to pay, 314.075, 314.400, 314.991

False return, 314.075, 314.991

False testimony, 305.990

Financial institution data match system, 305.994

First-time home buyer savings accounts, 316.801

Fraud, 305.990, 314.075

Hardship, payment, affidavit, 305.419

Incorrect returns, 316.992

Information returns, 314.360

Joint returns, 316.367

Mass Transportation Financing Authority, Oregon, bonds, exemptions, 391.600

Penalty not imposed, by department rule, 305.229

Promoting abusive tax shelter, 314.406

Public officers, neglecting duties, 305.990

Recovery, 314.991

Reduction, 305.145

Reportable transactions, failures, 314.404

Representation by former employee of Department of Revenue, 314.991

Returns, divulging contents, 118.990, 314.835, 314.840, 314.991

Statement, or testimony, false or fraudulent, 305.990

Uncollectible, cancellation, 305.155

Understatements, 314.402, 314.403

Venue, noncompliance, 314.080

Waiver, reduction, compromise, 305.145

Withholding of tax, 316.177, 316.202, 316.207

Working family household and dependent care expenses credit, 315.264

First-time home buyer savings accounts, 316.796, 316.797, 316.798, 316.800, 316.801, 316.803

Fish

Indians, exemption, 316.785

Screening devices, by-pass devices, or fishways, credits, 315.138

Flesch Reading Ease Score, returns, instructions, 316.364

Foreclosures

Department of Revenue as party, 305.130

Unpaid tax at time of assessment, lien, 314.419

Foreign income taxes, deduction, 316.690 Foreign states, interest or dividends on obliga-

tions of, 316.680 Forests and forestry

Credits

Reforestation, 315.104, 315.106, 315.108 Renewable energy, see Renewable energy,

credits, this topic

Forests and forestry (Cont.)

Credits (Cont.)

Small forestland owner using standard practice harvest restrictions, 315.124, 315.126, 315.128, 315.130, 315.132

Emergency firefighters, withholding exception, 316.162

Stumpage, price of, information returns, 314.360 Value computation, property of decedent, 316.844

Forms

Books and blanks, Department of Revenue authority to prescribe, 305.100

Returns, withholding tax, 316.202

Fraudulent returns, see Returns, this topic Frivolous filings, penalties, 316.992 Funeral trust, resident, definition, 316.282 Gain or loss

Allocation to this state, 314.635

Basis of property, personal residence, 316.109 Capital gains and losses, see **Capital gains and losses**, this topic

Conversions and exchanges, 316.680

Deferred gains, addition, subtraction, 316.680, 316.738

Depreciation, 316.007, 316.047

Exchanges, conversions, Oregon situs required, 316.680

Farmland or forestland passing by reason of death, 316.844

Federal provisions, application, 316.007, 316.047 Involuntary conversions

(Generally), 316.680

Deficiency assessment period, 314.412

Net operating losses

(Generally), 316.028, 316.029

Agricultural businesses, 316.031

 $\begin{array}{c} \textbf{Apportionment within and without state},\\ \textbf{314.675} \end{array}$

Nonresidents, 316.127, 316.307, 316.312

Out-of-state property, acquisition, deferred gain or loss, 316.738

Personal casualty loss, emergency or disaster, subtraction, 316.850

Residences, personal, 314.410

Special computation of gain, forest or farm use value, by reason of death, 316.844

Garnishment, tax debt due, effect, 18.385

Gas wells, depletion, 317.374

General Fund, collected revenue into, 316.502 Goals, fairness in equity of tax system, 316.003 Hardship, payment, tax, penalties and interest, affidavit, 305.419

Head of household, returns, joint, amount of tax, 316.042

Health insurance

Employer-provided, credit, 315.610, 317.322, 741.310, 741.500, 743B.011

Health insurance exchange plans, credit, 741.310, 741.400, 741.500

Long term care, 315.610, 316.680, 317.322

Reinsurance Program, Oregon, see notes after, 305.850, 743B.800

TRICARE system (military), providers, credit, 315.628, 315.631

Hearings

Declaratory rulings, 305.105

Tax Court

Location, 305.475

Open to public, 305.430

Higher education

Employee training programs, collaboration with community college, credit, 315.523

INCOME TAX (STATE) (Cont.)

Higher education (Cont.)

National service educational awards, subtraction, 316.847

Opportunity Grant contributions, credit, 315.643, 315.646, 348.267

Savings accounts

Credit, 315.650, 315.653

Election to contribute refund to account, 305.796 Modification of federal taxable income, 316.680, 316.699

Scholarships, employers, credit, 315.237, 348.616, 348.618, 348.621

University venture development funds, credit, 315.640

Working family household and dependent care expenses, credit, 315.264

Housing and homes

Credits

Agricultural workforce, see **Agriculture** and **horticulture**, this topic

Foreign taxes paid on sale of residence, 316.109 Individual development account withdrawals, home closing costs, 315.272

Manufactured dwelling park closure, see Manufactured dwelling parks, this topic

Renewable energy programs, see Renewable energy, credits, this topic

Sale of publicly supported housing, 315.281, 315.283, 315.286, 315.288, 315.291

First-time home buyer savings accounts, 316.796, 316.797, 316.798, 316.800, 316.801, 316.803

Gain or loss, personal residence, 314.410

Housing authorities, bonds, exemption, 456.230 Manufactured dwelling parks, see **Manufactured**

dwelling parks, this topic Scholarship awards, housing expenses, 316.846

Husbands, see Spouses, this topic

Hydroelectric facilities, nonresident compensation, income within state, 316.127

Imposition of tax

Corporation income tax, 318.020 Domestic insurance company, 317.655

Estates and trusts, 316.267

Homeowners association income, 317.067

Personal income tax, 316.037

Unrelated business income, exempt corporations, 317 920

In lieu taxation, on U.S. property, 305.615 Income

Adjusted gross income, definition, 316.127

Allocation, within and without state, 314.280

Modification of federal taxable income, see Modification of federal taxable income, this topic

Proration, 316.119

Retirement benefits, certain, not income,

CONST. IX §9 Subject to corporation income tax, 318.020

Transitional provision to prevent doubling, 316.047 Within and without state

(Generally), 314.280, 314.615

Domestic insurance companies, 317.660

Within state, 318.020

Incorporation by reference of federal regulations, 316.032

Indebtedness, discharge, income, 314.306, 316.739 Independent contractors, see INDEPENDENT CONTRACTORS, generally

Indians

Condemnation awards, tribal lands, exemption, 316 783

Fishing rights income, exemption, 316.785

INCOME TAX (STATE) (Cont.)	INCOME TAX (STATE) (Cont.)
Indians (Cont.)	Investments
Reservation enterprise and partnership zones, 285C.320, 315.506	Exchange facilitators, regulation, see EXCHANGE FACILITATORS , generally
Reservation income, exemption, 316.777	Low Income Community Jobs Initiative, Oregon,
Individual development accounts	credit, 285C.650 et seq., 315.529, 315.533,
Credits, 315.271, 315.272, 458.690	315.536 Severance pay, investing in small business, subtrac-
Modification of federal taxable income, 316.848 Withdrawals, home closing costs, 315.272	tion, 316.856
Individual retirement accounts, subtractions	Single sales factor method, qualifying investment
from income, 316.159	contracts, 314.668, 314.669, 314.671, 314.673
Individual, definition, 316.022	IRA, interest or dividends, 316.681
Industrial Site Readiness Program, Oregon,	JOBS Plus Program, supplemental payments,
incremental tax revenues, 285B.630	subtraction from income, 316.680
Information returns, see Returns, this topic Instructions, returns, contents, form, 316.363	Joint returns, 316.042, 316.122, 316.367, 316.368, 316.462
Insurance and insurers	Judicial review, see Appeal and review, this topic
Apportionment of income, 317.660	Jurisdiction, local taxes, collection agreements,
Definition, 317.010	orders and appeals, 305.620
Health insurance, see Health insurance , this topic	Kicker, two-percent, credit, 291.349, 291.351,
Information returns, 314.360, 314.845	CONST. IX §14
Net income computation, 317.655	Legislature and legislation, see LEGISLATURE
Net losses, deductibility, 317.665	Licensure, compliance (Generally), 305.385
Interagency Compliance Network, 670.700, 670.705	Definitions, 305.380
Interest	Liens
See also Dividends , this topic	(Generally), 314.407, 314.417, 314.430
Action to recover, 305.610	Department of Revenue party to suits involving,
Allocation to this state, 314.640	305.130
Bonds	Enforcement, 314.407, 314.419, 314.430, 316.207
Exemptions	Priority, 314.407, 314.417, 314.421, 314.423, 314.430
(Generally), 286A.140 Facilities financing, revenue bonds, 289.250	Release, 305.140, 305.155
Highway User Tax Bonds, 367.665	Title actions, foreclosures, 305.130
Local governments, 287A.345	Unpaid tax at time of assessment
Subtraction, 316.056, 316.680, 316.681	(Generally), 314.417
Cancellation, uncollectible taxes, 305.155	Foreclosure, 314.419
Certain, modification of federal taxable income,	Status of, 314.423
316.680 Defended to the lighting installment obligations	When valid, 314.421 Withholding unpaid amounts, 314.417
Deferred tax liabilities, installment obligations, 314.302	Withholding, employers, 316.207
Deficiencies	Like-kind exchange facilitators, regulation, see
(Generally), 305.265	EXCHANGE FACILITATORS, generally
Payment, 305.419	Limitation of actions and proceedings
Delayed return, 314.395	Adjustments after, 314.105, 314.115, 314.125,
Delinquencies, 314.400	314.135 Assessments, deficiency, 314.410
Estimated tax (Generally), 314.525	Capital gains, deficiency, assessment, 314.410
Underpayment, 316.587	Collection of tax, 314.430
Extension of time, 314.395	Deficiencies, 314.410
Failure to file return, 314.400	Federal extension, effect, 314.415
Hardship, payment, affidavit, 305.419	Five-year statute, 314.410
IRA, 316.681	Liens of tax, 305.140
Refunds, 314.415 Suspension of tax collection, 305.155	Mitigation of Errors in return, 314.310
Underpayment, 316.588	Transferee liability, 314.310
Unpaid taxes, 314.400	Overpayment, certain, 314.415
Waive, reduce, compromise, Department of Reve-	Refund applications, 305.270
nue, 305.145	Refunds and credits, generally, 314.415
Withholdings, delinquent payment, 316.197	Sale of personal residence, 314.410, 316.109
Intergovernmental tax relations, 305.605	Seven-year statute, 314.415
Interrogatories, written, 305.195	Tax collection, 314.430
Invalid taxes (Generally), 305.770, 305.780	Transferee liability, 314.410 Limited liability companies, see LIMITED LIA-
Appropriations, certain refunds, 305.780	BILITY COMPANIES
Certain refund exceptions, 305.780	Listed transactions, see Tax shelters, this topic
Refund, 305.765, 305.770, 305.775, 305.780,	Livestock killed by wolf, credit, 315.174
305.785	Lobbying expenditures, proxy tax, 314.256
Inventories	Local taxes on income and sales
Probate inventory, 113.165	Appeal, Department of Revenue order, 305.570
Real estate mortgage investment conduit, costs allo- cable, 314.287	Collection agreements, state services, 305.620, 305.630, 305.645

Local taxes on income and sales (Cont.)

Withholding measures, 305.625, 305.630, 305.635, 305.640

Loggers, traveling expenses, 316.832

Losses, see Gain or loss, this topic

Lottery, Oregon State, prizes, 314.625, 314.642, 316.127, 316.194, 461.560

Low Income Community Jobs Initiative, Oregon, credit, 285C.650 et seq., 315.529, 315.533, 315.536

Low-income tax navigation and assistance grant program, 409.711

Mail and mailing

Notice and demand, filing, report or return, 314.400 Tax Court filings, 305.418

Writings, remittances sent through, 305.418, 305.820

Manufactured dwelling parks

Credit, tenants, park closure (Generally), 316.090

Notice, 90.650

Exemptions

Sales, see note after, 316.792

Tenants, payments to, park closure, 316.795

Marijuana-related trade or business, expenses, 316.680

Mariners, nonresident income, 316.127

Mass Transportation Financing Authority, Oregon, bonds and property, exemption, 391.600 Medical expenses, elderly persons, subtraction,

316.693 **Medical practice, rural, credit,** 315.613, 315.616,

315.619, 315.622, 442.561 et seq.

Medical savings accounts, deductions, 316.130

Mileage, witnesses, 305.200

Military, see Armed forces, this topic

Minors

As individual, 316.022

Child care, credits, see **Credits**, this topic Dependent child of taxpayer, credit, 315.273, 315.276, 315.278, 315.279

Fiduciary returns, 316.377

Parent returns, income of included on, 316.372, 316.687

Returns required, 316.372

Standard deduction, 316.695

Modification of federal taxable income

(Generally), 316.680, 316.695

ABLE accounts, 316.680, 316.699

Aleuts, payments to, 316.787

Amounts deductible under federal law, deferral, 316.739

Art objects, donation, 316.838

 $Basis,\,316.716$

Bonds, interest or dividends, 316.056, 316.680, 316.681

Charitable contributions

Disqualification orders, effect, 316.747 Educational institutions, 316.852

Child, amount in excess of standard deduction, 316 687

Claim of right income repayment adjustment, 316.680

Construction workers, traveling expenses, 316.812

Debt income cancellation, 316.739

Deemed repatriation, certain earnings, 316.853 Deferred gain or loss, out-of-state property, acquisition, 316.738

Depletion in excess of basis, 316.680

Depreciation, 316.707, 316.739

Domestic international sales corporations, dividends, 316.749

Domestic production activities, 316.836

INCOME TAX (STATE) (Cont.)

Modification of federal taxable income (Cont.)

Educational institutions, qualified donations or reduced sales to, 316.852

Elderly persons, medical expenses, 316.693 Energy conservation cash payments, 316.744, 317.386

Estates and trusts, 316.680

Farmland, gain or loss, 316.844

Federal income tax credits, 316.716

Federal taxes accrued, 316.680, 316.685, 316.695

Fiduciary adjustment, 316.697

Film production labor rebates, 316.698

First-time home buyer savings accounts, 316.796, 316.797, 316.798, 316.800, 316.801, 316.803

Foreign income taxes, 316.690

Foreign state interest and dividends, 316.680

Forestland, gain or loss, 316.844

Generation-skipping transfers, 316.680

Higher education savings network accounts, 316.680, 316.699

Housing expenses, scholarship awards, 316.846

Income in respect of a decedent, 316.680

Income previously taxed, 316.680

Indians, 316.777, 316.783, 316.785

Individual development accounts, low income persons, 316.848

Individual retirement accounts, conversion to Roth IRAs, 316.680

Itemized deductions, generally, 316.695

Japanese, payments to, 316.787

JOBS Plus Program participants, supplemental payments to, 316.680

Legislators, expenses, 171.072

Long term care insurance premiums, 316.680

Marijuana-related trade or business, expenses, 316.680

Medical expenses, elderly persons, 316.693

Military pay, 316.792

Mines and minerals, depletion, 316.680

Mutual funds, exempt interest dividends, 316.683

National service educational awards, 316.847

Net operating loss calculation, amounts included, 316.029, 316.031

Nonresidents, 316.127, 316.130, 316.307, 316.312 Out-of-state property, acquisition, deferred gain or loss, 316.738

Pass-through income, 316.859

Pension income, federal, 316.680

Personal casualty loss, emergency or disaster, 316.850

Personal services wages or remuneration, report, payments, 305.217

Prescription drug plans, federal subsidies, 316.837 Psilocybin-related trade or business, expenses.

316.680 Public Safety Memorial Fund, awards from, 316.680

Qualified production activities, 316.836

Repatriation, certain earnings, 316.853

Retirement distributions, 316.159, 316.680

Sale, exchange, disposition of asset, 316.680, 316.716

Sales taxes, 316.821

Scholarship awards, housing expenses, 316.846

Severance pay, investing, subtraction, 316.856

Specially taxed amounts (federal), 316.737

Standard deduction, 316.695

Time limitation, generally, 315.037

Transitional provision to prevent doubling of, 316.047

Traveling expenses

Construction workers, 316.812

Loggers, 316.832

Modification of federal taxable income (Cont.) Unused qualified business credits, 316.680

Mortgage credit certificate program, 456.605 Mortgage foreclosure, Department of Revenue party to, 305.130

Mortgage investment conduit, taxation, 314.260, 314.276, 314.287

Motion pictures, see Film production expenses, this topic

Multiple employer welfare arrangements, 750.329 Multistate Tax Compact, see MULTISTATE TAX COMPACT, generally

National Guard service, see Armed forces, this topic

National service educational awards, subtraction, 316.847

Natural disasters, see Emergencies and disasters, this topic

Net operating losses, see Gain or loss, this topic Nonapportionable income, see Uniform Division of Income for Tax Purposes Act, this topic Nonpassive income, tax rates, 316.043, 316.044 Nonresidents

See also **Residents and residency**, this topic (Generally), 316.037, 316.117, 316.223

Alimony or separate maintenance payments, deduction, 316.130

Athletes, professional, salary withholdings, 316.213, 316.214, 316.218, 316.219

Definition, 316.022 Estates and trusts, see **Estates and trusts**, this topic

Income from Oregon sources, 316.127, 316.130 Out-of-state businesses, emergencies, 401.690

Part-year resident, defined, 316.022

Proration, 316.117

Returns

Requirement, 316.362 Spouses, 316.122

Wages, defined, 316.162

Spouses, 316.122

Standard deduction, 316.117, 316.695

Taxes paid to state of residence, credit, 316.131

Notices

Additional assessment, 314.410

Bankruptcy trustees, receivers, 316.392

Conflicting claims, 305.215

Deficiencies, assessment, 314.410

Deficiency, 305.265

Delinquencies, assessment, 314.400

Pollution control facility certifications, 468.170, 468.185

Termination, tax period, 314.440

Transferees of taxpayers, proceedings against, 314.310

Oaths

Administering, Department of Revenue, 314.810 Declaration in lieu of, 305.810

Objection to determination of tax, 305.265 Orders, cancellation of uncollectible taxes, 305.155

Oregon S corporation

(Generally), 316.082

Defined, 316.082

Direct tax as income tax, 316.082

Oregon transparency website, content requirements, tax expenditures, 276A.253, 276A.256
Overpayment of tax, refunds, 305.270, 314.415
Part-year residents, proration, Oregon and other income, 316.119

Partnerships

See also Pass-through entities, this topic

INCOME TAX (STATE) (Cont.)

Partnerships (Cont.)

(Generally), 314.712 et seq.

Audits, centralized regime, 314.731, 314.733,

314.735, 314.737, 314.739

Basis of partner's interest, 314.716

Business development exemptions,

285C.495 et seq., 316.778

Character of partnership income, 314.714 Contributions to partnerships, 314.718

Credits

Audits, adjustments, 314.737

Taxes paid another state, 316.082

Disclosure of partnership items to partners, 314.727

Distributions from partnership, 314.720

Educational institutions, qualified donations or reduced sales to, modification of federal taxable income, 316.852

Failure to file return, penalty, 314.724

Interest of partner, basis, 314.716

Nonresidents, 314.724, 316.127

Partnerships not subject to income tax, 314.712

Penalties, 314.724

Privilege tax, 314.725

Publicly traded partnerships taxed as corporations, 314.722

Related taxpayers, 314.105

Representation, 305.242, 314.733

Returns, 314.360, 314.724, 314.726, 314.733, 314.778

Rural employment incentives, 285C.495 et seq., 316.778

Tax rates, qualifying income, 316.043, 316.044

Withholding, employees, 316.162

Pass-through entities

See also Partnerships, this topic; S corporations, this topic

Addition to federal taxable income, qualified business income, 316.859

Alternative income tax

(Generally), see note after, 314.140

Credit, see note after, 315.068

Composite returns, 314.778

Definitions, 314.775

Proration, items attributable to pass-through entities, 316.119

Refund or notice of deficiency, items attributable to pass-through entities, 314.410

Withholding, 314.781, 314.784

Passive activity loss, 314.300

Patents, royalties, allocable to this state, 314.645 Payment in lieu of taxation, United States Government, 305.615

Payment of tax

(Generally), 314.395, 314.397

Advance, date, 316.417

Amount due under \$1 not required, 314.401

Date, 293.660, 305.820

Date when deemed made, received, 305.820, 316.417

De minimis tax payment not required, 314.401

Deficiency, penalty and interest, 314.410

Electronic funds transfer, 314.518, 314.520, 316.198

Estimated tax, corporations, 314.515

Evidence, 314.845

Extension of time, 314.395, 314.410, 316.417

Failure to make, 314.400, 314.430, 316.207

Lost in mail, 293.660, 305.820, 316.417

Manner, 314.397

Method, 305.760

Minimum amount due, 314.401

Minors, 316.372

Parents for minor, 316.372

NCOME TAX (STATE) (Cont.)	INCOME TAX (STATE) (Cont.)
Payment of tax (Cont.)	Probate, see PROBATE
Partial satisfaction of amount of warrant, 305.140	Process, service, sheriff, 305.415
Release of lien, 314.140	Profit sharing plan, modification of taxable
Security for, see Bonds (security), this topic	income, 316.695
Taxable year, 314.085	Property
Time and place, 314.395	Depletion, deductibility, 316.680
Underpayment, interest, 316.588	Marital dissolution, tax consequences, 107.105
Waiver, reduction, compromise, 305.145	Personal casualty loss, emergency or disaster, sub-
Withholding by employer, see Withholding of tax,	traction, 316.850
this topic	Real property, see Real property , this topic
Payment-in-Kind Tax Treatment Act of 1983,	Property factor, determination, 314.655
application, 316.018	Proration
Payroll factor, determination, 314.660	Nonresident or part-year resident taxpayers,
Penalties, see Fines and penalties, this topic	316.117
Pensions, see Retirement and pensions, this topic	Oregon and other income, 316.119
Perjury in tax matters, 305.160, 305.990	Psilocybin-related trade or business, expenses,
Personal casualty loss, emergency or disaster,	316.680
subtraction, 316.850	Public accountants, taxpayers, representation,
Personal exemption	305.239
(Generally), 314.085, 316.085, 316.117	Public contracts, see PUBLIC CONTRACTS
Add back, 316.680	Public Employees Retirement System, see PUB-
Nonresidents, proration, 316.117	LIC EMPLOYEES RETIREMENT SYSTEM
Severe disability, additional credit, 316.752,	Public officers, reports, 305.160
316.758, 316.765, 316.771	Public utilities
Personal Income Tax Act of 1969	Allocation and apportionment of income, business
Effect of conflicting provisions, 316.970	within and without state, 314.280
Policy, 316.007	Definition, 314.610
	•
Short title, 316.002	Rate inclusions
Terms, same meaning as in federal laws, 316.012	Projected credits, 757.264
Personal services wages or remuneration, deduc-	Taxes paid, 757.269, 757.511
tion, report requirement, 305.217	Renewable energy resources, credits, see Renew-
Physicians, see PHYSICIANS AND SURGEONS	able energy, credits, this topic
Policy, 305.015	Qualified production activities, modification of
Political contributions, see Elections, this topic	federal taxable income, 316.836
Pollution control facilities tax credit	Quarterly tax report, combined, employer
(Generally), 315.304, 468.150 et seq.	required to file, 316.168
Applicable percentage of certified costs, eligibility,	Race and ethnicity of taxpayers, self-reporting,
468.173, 468.183	returns , 305.686, 305.687, 305.688, 316.366
Certification	Railroads, short line, see Short line railroads,
(Generally), 468.165 et seq.	credit, this topic
Appeals, 468.170	Rate of tax
Application	(Generally), 316.037, 316.042
(Generally), 468.165	Farming activities, long-term capital gains, 316.045
Action on, 468.170	Qualifying income, conditions, 316.043, 316.044
Fees, 468.165	Reacquisition of real property
Precertification, 468.167	See also Gain or loss , this topic
Issuance, 468.170, 468.180	Situs of property, 316.680
Precertification, 468.167	Real estate mortgage investment conduit, taxa-
Reinstatement, 468.185	tion, 314.260, 314.276, 314.287
Revocation	Real property
(Generally), 468.185	See also Property , this topic
Collection of taxes, 307.430, 314.255, 468.185	Conveyances, withholdings by authorized agents,
Green Permit revocation, 468.183	314.258
Sale, exchange or other disposition of facility,	Farmland, see Agriculture and horticulture ,
315.304	this topic
Construction or installation of facility, commence-	Housing, see Housing and homes , this topic
ment, 468.163	Reacquisition, see Reacquisition of real prop-
Cost allocation, generally, 468.170, 468.190	erty, this topic
Definitions, generally, 468.155	Transactions, return required, 314.360
Environmental management systems, 468.172,	Reciprocity
468.173	(Generally), 305.605, 305.610
Exceptions to tax relief, 314.255	Information, furnishing, 314.840
Field sanitation, eligibility, 468.150	Refunds, state-federal, offsets, 1.196, 305.612
Green Permit revocation, effect, 468.183	Tax Court, no jurisdiction, 305.610
	Records
Legislative findings and declarations, 468.153	
Policy, 468.153, 468.160	See also Reports , this topic
Rules, 468.165, 468.190	Conflicting claims, appeals evidence, 305.215
Straw utilization and disposal, eligibility, 468.150	Demographic data of taxpayers, 305.686, 305.687,
Postmarked date, filing date, 293.660	305.688, 316.366
Power of attorney, 305.239	Electronic commerce credit, 315.508
Prescription drug plans, federal subsidies, modi- fication of federal taxable income 316.837	Energy tax credits, public records disclosure exemp-
tigation of regeral taxable income 316 837	tion 192 355

INCOME TAX (STATE) (Cont.)	INCOME TAX (STATE) (Cont.)
Records (Cont.)	Refunds (Cont.)
Financial institution data match system, see FINANCIAL INSTITUTIONS	Working balance of funds retained for, 305.760, 316.502
Inspection by Department of Revenue, 314.425	Worthless securities deduction, 314.415
Oregon transparency website, tax expenditures,	Registry, journal, fee book, 305.485
276A.253, 276A.256	Related taxpayer, defined, 314.105
Semiconductor research credit applications, 315.522	Release of tax lien, 305.140 Remedies, ORS Chapter 305, exclusive, 305.845
Small forestland credit, 315.126 Recovery	Remittances or writings, when deemed received,
Expenses, 305.447	305.820
Taxes, in other state, 305.610	Renewable energy, credits
Refunds	See also Energy , this topic Development contributions, 315.326, 315.329,
(Generally), 305.270, 305.490 Appeals, 314.415	469B.262
Appropriation for invalidated taxes, 305.785	Projections, public utilities, inclusion in rates,
Bad debts, 314.415	757.264
Claims, 293.660, 305.270, 305.820, 314.380, 314.415	Renewable energy resource equipment manufactur- ing facilities
Contributions by taxpayer Charitable checkoff program, see Charitable	(Generally), 285C.540 et seq., 315.341
checkoff program, this topic	Certification
Higher education savings network accounts,	Application; form, contents, 285C.547,
305.796	285C.553 Eligibility, 285C.547, 285C.553
State School Fund, 305.792, 305.794 Debts owed state agencies, setoffs, 293.250, 293.254	Fees, 285C.547, 285C.555
Direct deposit, 305.762	Final certification, 285C.553
Extended time for, 314.415	Preliminary certification, generally,
Federal return adjustments, after, 314.140,	285C.551 Required for tax credits, 285C.557
314.380, 314.415 Foreign state return adjustments, after, 314.380,	Suspension, denial, or revocation, 285C.551,
314.410	285C.559, 315.341
Inconsistencies, result, tax determinations,	Time limit, 285C.557 Total costs, annual limit, 285C.545
314.105, 314.115, 314.125, 314.135	Collection of taxes, certificate revocation,
Indian reservations, income from within, 316.777 Interest, 314.415	285C.559
Invalidated taxes	Criteria; standards, 285C.543, 285C.547,
(Generally), 305.765	315.341 Definitions, 285C.540
Appropriation, 305.785	Federal grants, effect, 315.356
Certain exceptions, 305.780 Interest, 305.775	Performance agreements, 285C.553
Reporting, warrants for payment, 305.770	Rules, 285C.543, 285C.547, 285C.549, 285C.553,
Warrants, 305.770	285C.555 Submission of plans, specifications, contract
Kicker, return of excess revenue, 291.349, 291.351,	terms, 285C.551
CONST. IX §14 Limitation of actions, see Limitation of actions	Transferability, 285C.549, 285C.557
and proceedings, this topic	Renewable energy resources (Generally), 315.354, 315.356, 315.357,
Net operating loss carryback, 314.415	469B.130 et seq.
Offsets	Certification
Courts, 1.196 Debts owed state, 293.250, 293.254	Application, eligibility, etc., 469B.145,
Reciprocity, state-federal, 305.612	469B.161 Fees, 469B.145, 469B.164
Overpayments, 314.415	Final certification, 469B.161, 469B.164,
Partnerships, audits, 314.737	469B.167, 469B.169
Pass-through entities, items attributable to, 314.410	Preliminary certification, 469B.142,
Payment method, 305.760, 316.502	469B.145, 469B.157, 469B.164 Priority system, 469B.136
Procedure, 305.760, 314.415	Revocation, 469B.169
Proposed adjustment to refund claim, notice,	Time period, 469B.167
305.270 Refund anticipation loans, see TAX CONSUL-	Collection authority, Department of Revenue, 469B.169
TANTS AND PREPARERS	Criteria, rules, 469B.136, 469B.139
State agencies, debts owed to, setoff, 293.250,	Definitions, 469B.130
293.254 Stock worthload 214.415	Eligibility, 469B.136, 469B.145, 469B.151,
Stock, worthless, 314.415 Support of dependents, collection from, 25.610,	469B.161 Forfeiture of credits, 469B.169
25.620	High-performance homes, 315.354, 469B.130,
Surplus revenue, state (two-percent kicker),	469B.139, 469B.145
291.349, 291.351, CONST. IX §14 Taxes due, credit against, 314.415	Plans and specifications, submission, 469B.157
Unclaimed, list publication, 314.840	Policy, 469B.133 Priority, certain projects, 469B.136
Warrants, Administrative Services Department to	Purchase assistance, facilities, investor-owned
issue, 305.770	utilities, 469B.171

Renewable energy, credits (Cont.)

Renewable energy resources (Cont.)

Rental housing, conservation measures, 469B.151, 469B.154

Total cost, annual limit, certified facilities, 469B.142

Transfers, 469B.148, 469B.154, 469B.167, 469B.169

Rents and royalties, net, allocation, 314.630 Reorganized business entities, tax liability, 305.330

Repatriation, certain earnings, addition to federal taxable income, 316.853

Reports

See also **Records**, this topic

Athletes, professional, salary withholdings, 316.218 Business development, small cities, exempt income information, partnerships and S corporations, 316.778

Conflicting claims, 305.215

Consumer reporting agencies, 314.843

Credits, biennial reports by Legislative Revenue Officer, 315.047, 315.051

Deferred gain or loss, out-of-state property, acquisition, 316.738

Department of Revenue to Legislature, 305.170

Employers, withheld taxes, 316.202

From certain public officers, 305.160

Industrial Site Readiness Program, Oregon, 285B.630

Low Income Community Jobs Initiative, Oregon, 285C.659, 315.533

Nonpassive income, tax rates, 316.044

Oregon transparency website, tax expenditures, 276A.253, 276A.256

Out-of-state property, acquisition, deferred gain or loss, 316.738

Partnerships, audits, 314.733, 314.739

Qualifying investment contracts, 314.673

Quarterly tax report, combined, filing, employer, 316.168

Reportable and listed transactions, see **Tax shelters**, this topic

Resident funeral trusts, 316.282

Revenue, estimates, information, use for private pecuniary benefit, 314.865

Secrecy provisions, disclosures, 9.565, 305.193, 305.686, 314.835, 314.840, 314.843, 314.991 Withheld taxes, employers, 316.202

Representation of taxpayers

(Generally), 305.239

Attorney fees, costs, expenses, allowance, 305.447, 305.490, 305.790

Former officers, employees, 305.260, 305.990

Former personnel prohibited, 305.260

Partnerships, 305.242, 314.733

Recognition by department, 305.239

S corporations, stockholders, 305.239, 305.494

Taxpayer Advocate, see **TAXPAYER ADVOCATE**, generally

Residential property, see Housing and homes, this topic

Residents and residency

Charitable contributions or activities, status determinations, 316.026

Definitions, generally, 316.027, 316.282

Imposition of tax, 316.027, 316.037, 316.042, 316.048

Nonresidents, see Nonresidents, this topic

Returns, requirements, 316.362

INCOME TAX (STATE) (Cont.)

Retirement and pensions

Annuities, educational employees, federal tax-sheltered, 243.820, 243.830

Armed forces, federal retired pay, withholding, 316.193

Credits, 316.157, 316.158

Deferred compensation, see **DEFERRED COM-PENSATION**, generally

Exemptions, subtractions, 237.980, 238.445, 316.159

Federal pension income, subtraction from federal taxable income, 316.680

Federal retired pay, civil service annuitant, withholding, 316.196

Judges, Tax Court, 305.460

Pension or profit-sharing plans, subtractions from income, 316.159

Pension, profit-sharing, stock bonus or other retirement plan, modification, taxable income, 316.695

Public Employees Retirement System, see PUBLIC

EMPLOYEES RETIREMENT SYSTEM

Railroad Retirement Act benefits not income, CONST. IX §9

Social Security, see Social Security, this topic

Returns

(Generally), 316.362, 316.417, 316.462

Accounting periods, see Accounting periods and methods, this topic

Additional facts, requiring, 314.295

Adjustments

(Generally), 314.125

Computation method, 314.135

Correcting effect, 314.115

Definitions, 314.105

Partnerships, 314.733

Related taxpayer, 314.140

When to make, 314.125

Assistance program for tax practitioners, Department of Revenue, 305.261

Attorneys, disciplinary proceedings, use of information, 9.565

Audit, generally, 316.032, 316.047

Brokers, information on customers, 314.360

Charitable checkoff program, see Charitable

checkoff program, this topic

Child Support, Division of, information furnished, confidentiality, 180.320

Civil penalty, failure to file, 305.992

Common trust funds, 316.472

Conflicting claims, 305.215

Date for filing, 293.660, 305.820, 316.417

 $Decedents,\,316.362,\,316.377,\,316.382,\,316.472$

Deficiencies, 305.265

Demographic data of taxpayer, self-reporting, 305.686, 305.687, 305.688, 316.366

Disability, persons under, 316.377

Division of liability, 316.368

Divorce or separation, 316.368

Divulging contents, 9.565, 305.193, 305.686, 314.835, 314.840, 314.991

Election, exercised, change, 316.462

Electronic filing, paid tax preparers, 314.364

Employers, withheld taxes, 316.202

Evidence of nonfiling, 314.845

Examination by Department of Revenue, 305.265

Extension, filing time, 314.395, 316.417

Failure to file, 305.992, 314.360, 314.400, 314.430, 316.202

False

Penalty, 305.990

Prohibited, 305.815, 305.990, 314.075

INCOME TAX (STATE) (Cont.)	INCOME TAX (STATE) (Cont.)
Returns (Cont.)	Returns (Cont.)
Federal, copies to Department of Revenue, 314.380,	Time for filing, 305.820, 316.417
316.457	Trusts, 316.362, 316.377, 316.382, 316.472
Filing, see Filing , this topic	Verification, 305.810
Flesch Reading Ease Score, requirement, 316.364	Waiver
Foreign state, copies to Department of Revenue, 314.380	Information, fiduciaries, brokers, 314.360 Withholding, employers, 316.202
Fraudulent	When deemed filed or received, 305.820, 316.417
Additional assessment, 314.410	Withheld taxes, employers, 316.202
Penalty, 314.991	Revenues
Prohibited, 314.075	Distribution to General Fund, 316.502
Frivolous filings, penalties, 316.992	Estimates, see STATE FINANCE
Guardians, conservators, 316.377, 316.472	Penalties, promoting abusive tax shelters, disposi-
Hardship, 316.368 Head of household, 316.042	tion, 314.469 Rewards for information, 314.855
Health insurance exchange, information, use,	Royalties, allocation to this state, 314.640
741.500	Rules
Income threshold, 316.362	(Generally), 305.100, 305.125, 314.815
Inconsistencies, result, tax determinations,	Administering oath and taking acknowledgments,
314.105, 314.115, 314.125, 314.135	314.810
Incorrect, penalty for filing, 316.992	Allocation and apportionment of income, 314.665, 314.667, 314.673
Information returns (Generally), 314.360	Application of rules, generally, 305.125
Brokers, 314.360	Athletes, professional, salary withholdings, 316.219
Common trust funds, 316.472	Cancellation of tax, 305.295
Evidence, not supplied, 314.845	Certificate of outstanding warrant, fee, 305.184
Fiduciaries, 314.360, 314.845	Charitable checkoff program, see Charitable
Magnetic media or machine-readable form,	checkoff program, this topic
314.362	Civil service annuitants, withholding from federal
Partnerships, 314.360, 314.724, 314.726 Penalties, 314.360	retirement pay, 316.193 Consumer reporting agencies, reports to, 314.843
Reporting failures, effect on deductions, 305.217	Credits
Instructions, 316.363	Agricultural employers, overtime compensation,
Interest on delayed return, 314.395	315.133
Joint, 316.042, 316.122, 316.367, 316.368, 316.462	Agriculture workforce housing, 315.164,
Listed and reportable transactions, see Tax shel	315.167, 315.169
ters , this topic Lost, mailed, 293.660, 305.820, 316.417	Alternative energy devices, 316.116, 469B.103, 469B.106, 469B.112
Low-income tax navigation and assistance grant	Biomass, 315.141, 315.144, 469B.400
program, 409.711	Bovine manure production or collection, 315.176
Magnetic media or machine-readable form, 314.362	315.184
Mailed, lost, 293.660, 305.820, 316.417	Dependent child of taxpayer, 315.276
Minors, 316.372, 316.377	Early intervention services, children with dis-
Multistate Tax Compact Commission, access,	abilities, 316.099 Earned income, 315.266, 652.755
314.840 Nonresidents, 316.122, 316.362	Energy conservation projects, 469B.276,
Notice of qualification, 316.392	469B.279, 469B.285, 469B.291, 469B.294,
Partnerships, 314.360, 314.724, 314.726, 314.733,	469B.306
314.778	Fishways, screening devices, or by-pass devices,
Pass-through entities, composite returns, 314.778	315.138
Payment of tax at time for filing return, 314.395	Kicker, 291.349
Penalties, interest, 314.360, 314.400, 314.430, 316.202	Manufactured dwelling park closures, 90.650 Nursing home care, costs in lieu of, 316.149
Race and ethnicity of taxpayer, self-reporting,	Opportunity Grant contributions, 315.643
305.686, 305.687, 305.688, 316.366	Other state, 316.082
Reading ease score, Flesch, 316.364	Prior year taxes, overpayment, 316.583
Real estate transactions, 314.360	Publicly supported housing, sale, 315.283,
Requiring when failure to file, 314.370	315.286, 315.288
Residents, requirement, 316.362	Renewable energy development contributions,
Revenue, estimates, information, use for private pecuniary benefit, 314.865	315.326 Renewable energy resource equipment manufac
Rules, substantiating, 316.202	turing facilities, 285C.543, 285C.547,
Secrecy provisions, 9.565, 305.193, 305.686,	285C.549, 285C.553, 285C.555
314.835, 314.840, 314.991	Renewable energy resources, 469B.136,
Separation or divorce, 316.368	469B.139, 469B.145, 469B.148, 469B.154,
Signature, verified statement, 305.810	469B.161, 469B.164
Spouses, see Spouses , this topic	Residential property, tax by other jurisdiction or
Supplementary, requiring, 314.370 Tax consultants and preparers, see TAX CONSUL-	sale of, 316.109 Retirement distributions, paid to other state,
TANTS AND PREPARERS, generally	316.159
Taxpayer Advocate, see TAXPAYER ADVOCATE,	Semiconductor research, 315.522
generally	Short line railroads, 315.595, 315.597

Rules (Cont.)

Credits (Cont.)

Small forestland owners, 315.124

Transportation projects, 469B.323, 469B.326, 469B.332, 469B.335, 469B.347

Working family household and dependent care expenses, 315.264

Declaratory ruling by Department, 305.105

Deferred gain or loss, out-of-state property, acquisition, 316.738

Demographic data collection, 305.688

Estimated taxes

Application to short tax year, 316.589 Declaration, requirement, 316.563

Farm income, determination, alternative calculation, 314,297

Federal transitional rules, application, 314.769

Fiduciary adjustment, 316.287

Film productions, 315.514, 316.220

Higher education savings network accounts, 305.796

Industrial Site Readiness Program, Oregon, 285B.627, 285B.630

Internal Revenue Code, Secretary of Treasury, application, 317.013

Joint declaration, spouses, 316.567

Kicker credits and refunds, 291.349

Listed transaction understatements, 314.403

Lobbying expenditures, proxy tax, 314.256

Manner of payment, 314.397

Modification of taxable income

Severance pay, investing, subtraction, 316.856

Taxable income, 316.695, 316.818

Travel expenses for loggers, 316.832

Nonresident employer and employee, alternate methods of filing, reporting etc., 316.223

Out-of-state property, acquisition, deferred gain or loss, 316.738

Partnerships, 314.714, 314.724, 316.124

Pass-through entities, withholding, 314.784

Passive activity loss, allocation, 314.300

Penalty not imposed, by department rule, 305.229 Pollution control facilities, credits, 468.165, 468.190

Prior year taxes, overpayment, credit, 316.583 Reciprocal offset agreements, refunds, 305.612

Reportable transactions, 314.308

Representation of taxpayers, 305.239

Resident estates and trusts, 316.282

Residential property, sale, credit for tax by other jurisdiction, 316.109

Retirement distributions, paid to other state, credit, 316.159

Returns

Alternative formats, 314.385

Demographic data collection, 305.688

Electronic filing, paid tax preparers, 314.364

Information returns, 314.360

Joint return liability divided, 316.368

Magnetic media or machine-readable form, $3\bar{1}4.362$

Substantiating, 316.202

Riparian lands, removal from production, forgone crops, 315.113

Small city business development, firms, income determination, 316.778

Spouse, relieved from joint liability, 316.369 State exempt-interest dividend, holding period, 316.683

Suspension of collection, 305.155

Tax Court, 305.420

Underpayment of estimated tax, 314.525

INCOME TAX (STATE) (Cont.)

Rules (Cont.)

Uniformed services members, withholding from federal retired pay, 316.193

Waiver of penalties, 305.145

Waiver of substantiation, 315.063

Withholding state income taxes, civil service annuitant, 316.196

Withholding taxes, payment, 316.191

Rural employment incentives, 285C.495 et seq.,

Rural medical practice credit, 315.613, 315.616, 315.619, 315.622, 442.561 et seq.

S corporations

See also Pass-through entities, this topic

(Generally), 314.761 et seq.

Adjusted gross income, nonresident partner, determination, 316.124

Application of Internal Revenue Code, 314,769

Built-in gain, tax on, 314.766

Business development exemptions,

285C.495 et seq., 316.778

Carryforward and carryback, 314.762

Credits, 314.772

Definitions, 314.761

Disclosure, S corporation items to shareholder, 314.770

Distributions by corporation, treatment, 314.764 Educational institutions, qualified donations or reduced sales to, modification of federal taxable income, 316.852

Elections, S corporation or shareholder, 314.768

Employee fringe benefits, 314.765

Foreign income, 314.765

Internal Revenue Code, application, 314.762

Passive income, tax on excess net passive income, 314.767

Pro rata share, corporation income, nonresident shareholder, 316.118

Recapture of LIFO benefits, 314.771

Representation before Department of Revenue, 305.239, 305.494

Rural employment incentives, 285C.495 et seq., 316.778

Shareholder income, taxation, computation and character of income, 314.763

Tax rates, qualifying income, 316.043, 316.044

Sales factor, apportionment, see Uniform Division of Income for Tax Purposes Act, this topic Sales taxes, modification of federal taxable

Scholarship awards, housing expenses, modification of federal taxable income, 316.846

Scholarships, employees and dependents, employer tax credit program, 315.237, 348.616,

348.618, 348.621

Seamen

income, 316.821

Nonresident income, 316.127

Withholding exemption, certain, 316.162

Secrecy provisions, 9.565, 305.193, 305.686, 305.806, 314.835, 314.840, 314.843, 314.991

Self-Employment Contribution Act, taxes paid pursuant, federal income tax, 316.685

Semiconductor research, credit, 315.518, 315.519, 315.522

Senior citizens

Additional standard deduction, 316.695

Costs in lieu of nursing home care, credit, 316.147, 316.148, 316.149

Elderly or permanent disability credit, 316.087 Low-income tax navigation and assistance grant program, 409.711

Medical expenses, subtraction, 316.693

INCOME TAX (STATE) (Cont.) **INCOME TAX (STATE)** (Cont.) Senior citizens (Cont.) Subpoenas (Cont.) Retirement, see Retirement and pensions, this Issued by Tax Court, 305.420 Substantiation, waiver, rules, 315.063 topic Service of process, 305.415 Subtractions, see Modification of federal taxable Seven-year statute, 314.415 income, this topic Severance pay, investing in small business, sub-Suits, see Actions and proceedings, this topic **traction**, 316.856 Supplementary, requiring, 314.370 Shelters, see Tax shelters, this topic Support of dependents, see SUPPORT OF Short line railroads, credit **DEPENDENTS** (Generally), 315.593 Supreme Court, see Appeal and review, this topic Certification, 315.595, 315.597, 315.599 Surviving spouses, 316.042 Definitions, 315.591 Suspension of collection, 305.155 Fees, 315.599 Tax consultants and preparers, see TAX CON-Limit on total amount, 315.603 SULTANTS AND PREPARERS, generally Transfer of credit, 315.593 Tax expenditures (generally), see TAXATION Signature on returns, verified statement to be Tax Reform Act of 1986, federal, application, attached, 305.810 316.024 Significant hardship, defined (Taxpayer Advo-Tax shelters cate), 305.801 (Generally), 314.402 Situs Definitions, 314.307, 314.402 Deferral of recognition of gain, requirement for, Disposition of certain penalty revenues, 314.469 Listed transaction understatements, 314.403 Income within state, 314.280 Penalties, 314.402, 314.403, 314.404, 314.406 Reacquisition of property, 316.680 Promoting abusive tax shelters, 314.406 Small business corporations, see S corporations, Reportable transactions this topic (Generally), 314.308 Small businesses, investing severance pay in, Penalties, 314.404 subtraction, 316.856 Taxable year, 314.085 Soccer referees, independent contractor status, Taxpayer Advocate, see TAXPAYER ADVOCATE, 314.015, 670.610 generally **Social Security** Termination of taxable period, 314.440 Benefits not income, CONST. IX §9 Timber, see Forests and forestry, this topic Benefits, subtraction from federal taxable income, Time 316.054 Assessment, definition, 314.407 Federal income tax, deduction, 316.685 Limit for assessment of deficiency, federal audit Solar energy, see Renewable energy, credits, this reports, 314.410 Tax expenditures, limitation, generally, 315.037 Solid waste facilities, credits, see Pollution con-Title of law, personal income tax, 316.002 trol facilities tax credit, this topic Title, cloud on, see Cloud on title, this topic Spouses Transferee liability Amount of tax, 316.042 Definition, 314.410 Election, change, 316.462 Lien, grantor, owner of trust, 314.330 Joint declaration, 316.567 Transportation projects, credits Joint returns, 316.367 (Generally), 315.336, 469B.320 et seq. Nonresident, 316.122 Allocation of credits, 469B.344 Omission attributable to one spouse (innocent Certification spouse rule), liability of other, 316.369 Application, 469B.326, 469B.332 Related taxpayer, defined, 314.105 Eligibility, 469B.326, 469B.332 Returns Fees, 469B.326, 469B.335 (Generally), 316.367 Final certification, 469B.332, 469B.338 Domestic relations proceedings, 107.089, Preliminary certification, 469B.326, 469B.329. 107.408 469B.344 Nonresidents, 316.122 Submissions required, 469B.329 Severe disability, spouse, additional personal Suspension or denial, 469B.329 exemption credit, 316.765 Suspension or revocation, 469B.341 Support, see SUPPORT OF DEPENDENTS Definitions, 469B.320 Surviving spouses, 316.042 Policies and procedures, 469B.347 Standard deduction, 316.695 Rules, 469B.323, 469B.326, 469B.332, 469B.335, State Treasurer, to receive collected revenue, 469B.347 305.760, 316.502 Short line railroads, see Short line railroads, **Statistics, preparing,** 314.835, 314.850 credit, this topic Statute of limitations, see Limitation of actions Single projects, standards, 469B.347 and proceedings, this topic Stock-bonus plan, modification of taxable Total amount of credits, limitation, 469B.344 $Transferability,\,469B.323,\,469B.338$ income, 316.695 Strategic investment program, tax revenue Transportation wage taxes, see TRANSPORTA-TION determinations, 285C.635 Stumpage, price of, information returns, 314.360 Travel expenses Construction workers, 316.812 Subchapter S corporations, see S corporations, this topic Loggers, 316.824, 316.832 Substantiation, 316.818, 316.832 Subpoenas Issued by department, 305.190, 314.415 Trusts, see Estates and trusts, this topic

Closing agreements, 305.150 CONST. IX §14 Uncollectible taxes, cancellation or reduction, Power of Department, 305.145 Withholding taxes, 305.145 305.155 Underpayment Warrants Estimated tax, 314.525 See also **Collection**, this topic (Generally), 305.140, 314.407, 314.430, 316.207 Interest, 316.588 Certificate of outstanding warrants, 305.184 Understatements Docketing, 314.407 (Generally), 314.402 Refunding invalid taxes, 305.770 Tax shelters, see Tax shelters, this topic Release, 305.140 Undertakings, see Bonds (security), this topic Unemployment insurance, see UNEMPLOYMENT Unpaid withholding taxes, filing, 305.182 Water pollution, see Pollution control facilities INSURANCE tax credit, this topic Uniform Division of Income for Tax Purposes Act (Generally), 314.280, 314.605 et seq. Water transit vessels, credit, 315.517 Willamette Falls Locks Authority, exempt entity, Allocation of nonapportionable income 196.225 (Generally), 314.625 et seq. Withholding of tax Capital gains and losses, 314.635 (Generally), 316.162 et seq. Dividends, 314.640 Agricultural labor, 316.162, 316.167, 316.182, Interest, 314.640 316.197 Lottery prizes, 314.642 Amount, determination, 316.167, 316.172 Net rents and royalties, 314.630 Application of tax laws, 316.171, 316.212 Patent and copyright royalties, 314.645 Armed forces, federal retired pay, 316.193 Application of laws, 314.695 Athletes, professional, 316.213, 316.214, 316.218, Broadcasting sales, 314.674 316.219 Definitions, 314.610, 314.665, 314.668 City, county taxes, 305.620 et seq. Findings, legislature, 314.647 Definitions, 316.162, 316.167 Formula for apportionment Effect of statutes, 316.970 Alternate formulas, 314.667 Employers Uniform formula, 314.650 Appeals, 316.207 Multistate Tax Compact, 305.653 et seq., 314.606 Application of tax laws, 316.212 Net loss, apportionment of, 314.675 Defined, 316.162 Payroll factor, 314.660 Exempt employers, 316.162 Policy, 314.647 Joint determination of liability, 316.207 Property factor, 314.655 Liability for tax, 316.197, 316.207 Rules, 314.665, 314.667, 314.673 Payment to department, 316.197, 316.207 Separate accounting, 314.667 Penalties, 316.202, 316.207 Single sales factor method Persons other than, 316.169 (Generally), 314.650 Returns, reports, 316.202 Determination of sales factor, generally, 314.665 Statements to employees, 316.202 Market for sales in this state, 314.666 Taxpayer, employer as, 316.022, 316.212 Qualifying investment contracts, 314.668, Trustee, employer as, 316.162, 316.207 314.669, 314.671, 314.673 Exceptions, certain wages, 316.162 Taxable in another state, definition, 314.620 Exemption certificate, 316.177, 316.182 **Uniformity of taxes, 305.160, 305.170** Federal law, withholding at time and manner other **United States** than required by, 316.191 Application of Oregon tax laws in federal areas, Film productions, 316.220, 316.221 Interest, 314.415, 316.207 Armed forces, see Armed forces, this topic Interest rate, delinquent amounts, 316.197 Connection to federal income tax laws, see Federal Liability for, 316.167 laws, connection to, this topic Local taxes on income and sales, 305.625, 305.630, National service educational awards, subtraction, 305.635, 305.640 316.847 Lottery prize payments, 316.194 Refunds, reciprocal offsets, 1.196, 305.612 Ministers, certain remuneration, 316.162 Specific federal legislation, application, Motion picture, television employees, 316.162 314.029 et seq. Pass-through entities, 314.781, 314.784 Universities, see Higher education, this topic Payment of tax, 316.187, 316.197, 316.207 Venue, establishing, 314.080 Penalties, 316.177, 316.202, 316.207 Verification Periodic payments, 316.189 In lieu of oath, 305.810 Person other than employer, 316.169 Means, prescribing by rule, 305.810 Prior 1972 taxes, waiver, 305.145 Returns, statements, documents, 305.810, 305.815 Public contracts, 279B.220, 279C.505 Rate, determination, 316.167, 316.172 See also Armed forces, this topic Real estate brokers or direct sellers, 316.209 Bonus, exemption, CONST. XI-F(2) §7 Real estate conveyances, authorized agents, 314.258 Oregon Veterans' Homes Charitable checkoff, 305.720 Refunds, 314.415 Physicians, medical care, credit, 315.624 Required, 316.167, 316.197, 316.202, 316.207, Veterans Suicide Prevention and Outreach Program 316.212 Fund, charitable checkoff, 305.720 Retirement pay, civil service annuitant, 316.196 Waiver of substantiation, rules, 315.063 Statement, 316.177, 316.182

INCOME TAX (STATE) (Cont.)

Waiver, reduction, and compromise

INCOME TAX (STATE) (Cont.)

Two-percent kicker, 291.349, 291.351,

Withholding of tax (Cont.)

Time and manner, other than federal law, 316.193 Transportation taxes, see **TRANSPORTATION**

Unpaid amounts, lien, 314.417 Wages, defined, 316.162

Waive, reduce, compromise, power of Department, 305.145

Warrants for collection, 316.207

Warrants, unpaid withholding taxes, filing, 305.182 Withheld amounts are in payment of tax, 316.187 Withholding statement, 316.177, 316.182

Witnesses

Books, subpoenaing, examining, 305.190 Fees and mileage, 305.200

Subpoenas, by Department, 305.190, 314.425

Wives, see Spouses, this topic

Writings of remittances, when deemed received, definition, 305.820

Year, taxable, 314.085

INCORPORATION

Cities, see CITIES

Corporations, see CORPORATIONS

Nonprofit corporations, see NONPROFIT CORPORATIONS

INCUMBENT

Judges, incumbency noted on ballot listing for, 254.085, 254.125, 254.135

INDECENCY

See OBSCENITY AND INDECENCY, generally

INDEMNIFICATION

Bank officers and directors, see BANKS AND BANKING

Bills of lading, see COMMERCIAL CODE Bonds and undertakings, see BONDS AND UNDERTAKINGS, generally

Civil forfeiture, public bodies, 131A.410 Construction agreements, 30.140, 30.145

Cooperative corporations, see COOPERATIVE CORPORATIONS

Corporations, see CORPORATIONS

Disease control, livestock or property destroyed, 596.620 et seq.

Insurance

Motor carriers, 825.170

Personal vehicle sharing programs, 742.595 Public structures on public lands, 271.380

Limited liability companies

(Generally), 63.160

Report, 63.784

Livestock, disease, destroyed, see LIVESTOCK Motor carrier transportation contracts, 825.170

Property-related contracts, educational providers and nonprofit entities, 30.774

Public officers, performance of duties, 30.285 Recreational vehicles, franchises, dealers, 650.450, 650.460

Resource Coordination Assistance Agreement, Oregon, 402.240

Submerged and submersible lands, use without charge, 274.043

INDEMNITY LANDS

State lands, see STATE LANDS

INDEPENDENT CONTRACTORS

(Generally), 670.600

Barbers, hair designers, etc.; registration, 690.057 Commodity commissions, services, 576.306

Construction contractors, see CONSTRUCTION AND CONSTRUCTION CONTRACTORS

Definitions, 670.600, 670.605, 690.005

Hemp Commission, Oregon, 571.426

Interagency Compliance Network, 670.700, 670.705

 ${\bf Landscape\ contracting\ businesses,\ see\ LAND-SCAPE\ CONTRACTORS}$

Live entertainers, 651.200, 651.205

Public contracts, personal services, see PUBLIC CONTRACTS

Real estate

Appraisal management companies, payments, 674.225

Licensees, 696.363

Rules, application of definition, 670.605

Soccer referees, 314.015, 670.610

Support of dependents, employer reporting program, 25.790, 25.792, 25.793, 25.794

Unemployment insurance

(Generally), 657.040

Status constituting, standards, 670.600, 670.605

Withholding of income tax, exemption, 316.162

Workers' compensation, see WORKERS' COM-PENSATION

INDEPENDENT MEDIA WEEK

(Generally), 187.269

INDEPENDENT RESEARCH AND SCIENCE TEAM

(Generally), 527.733

INDETERMINATE SENTENCE

(Generally), 137.120

INDEXES AND INDEXING

(Generally), 205.160

Cooperative agreements, state agencies, 190.118

Data processing, computer programs, 205.160

Deeds, 93.610

Employee benefit plan liens, 87.860

Federal tax liens, 87.816

Fixture filings, 72A.3095

Liens, 87.246, 87.342, 87.372, 87.455, 87.460, 87.736

Maps, county surveyors, 209.250

Mining conveyances, 517.310, 517.320

Oregon Revised Statutes, 171.275

Oregon Rules of Civil Procedure, 1.750

Plats of towns, villages, cemeteries, 205.190

Real property, recordation, 93.630, 205.160

Security interest, 79.0519

Surveyor, county, records, 209.270

Tax account numbers, 205.160

Taxpayer names, county assessors, maintaining, 308.245

Veterans, discharge papers, county records, 408.420

INDIAN SERVICES, COMMISSION ON

(Generally), 172.100 et seq. Archaeological permits, 390.235 Contributions, 172.140 Duties, 172.120 Established, 172.100

INDIAN SERVICES. COMMISSION ON

Executive Officer and employees, 172.130

Members, 172.110

State agencies, relationships with tribes, 182.166

INDIANS

Adoptions, see ADOPTION OF PERSONS

Affinity group task forces, see note after, 185.025 Alcohol and drug abuse, see SUBSTANCE ABUSE AND TREATMENT

Alcoholic beverages, tribal licensees, purchases from OLCC, 471.192

Archaeological sites and objects, see ARCHAEOL-OGISTS AND ARCHAEOLOGY, generally

Artifacts or human remains, see Graves and protected objects, this topic

Bonds, impact aid, school districts, 328.316, 328.318

Business registry fees, 56.140

Cairns, see Graves and protected objects, this

Capitol, State, monuments, 276.053

Casinos, siting in cities, 227.172

Children, see Minors and youths, this topic

Cigarettes, see Tobacco and smoking, this topic

Colleges and community colleges, see Higher education, this topic

Community Green Infrastructure Grant Program, see COMMUNITY GREEN INFRASTRUCTURE GRANT PROGRAM, generally

Contempt proceedings, tribe as defendant, 33.025 Cooperative agreements, see Intergovernmental cooperation, this topic

Corporate taxation, see CORPORATE TAXATION County lands, donation or sale to tribe, 275.070 Criminal identification information, State Police, 181A.200, 181A.210

Cultural development and participation activities, grants, 359.426, 359.436

Death investigations and notifications, 146.100,

Developmental disabilities programs, 430.662 Discrimination, see DISCRIMINATION, generally Early Learning Hub, Tribal, 417.831 **Economic development**

Community Green Infrastructure Grant Program, see COMMUNITY GREEN INFRASTRUC-TURE GRANT PROGRAM, generally

Enterprise zones, see ENTERPRISE ZONES

Industrial Lands Loan Fund, 285B.003 et seq. Infrastructure projects, 285B.410

Reservation partnership zones, generally, 285C.306

Electronic Transactions Act, Uniform, tribe as state, 84.004

Emergencies and disasters, see EMERGENCIES AND DISASTERS

Energy

Community Renewable Investment Program, see note after, 470.815

Facility regulation, cost recovery, 469.360, 469.421 Heat Pump Deployment Program, grants, 469B.460

Evidence, tribal governments, see EVIDENCE Fish and fishing

(Generally), 497.170, 506.045, 509.031 Anadromous fish runs, basin plans, 496.470 Income, tax exemptions, 316.785, 317.379 Salmon ceremonies, see Salmon ceremonies, this topic

Food distribution, public welfare, 411.811

INDIANS (Cont.)

Foster homes

Fingerprints, criminal records checks, 181A.200, 181A.210

Placement, 418,627

Fuel taxes, see FUEL TAXES

Governor, see GOVERNOR

Graves and protected objects

Archaeological regulations, see ARCHAEOLO-GISTS AND ARCHAEOLOGY, generally

Civil proceedings, violations, 97.760, 358.924 et seg. Criminal prosecution and investigation procedures, generally, 358.937

Definitions, 97.740

Permitted excavations, notice, 97.750

Prohibited acts, 97.745, 97.990, 358.920

Reporting discovered human remains, 97.745

Higher education

Oregon Tribal Student Grant program, 348.200 Resident tuition, 350.292

Housing, see HOUSING

Hunting licenses, 497.170

Income tax (state), see INCOME TAX (STATE) Indian Services, Commission on, see INDIAN

SERVICES, COMMISSION ON, generally Indigenous Peoples' Day, 187.296

Initiative and referendum, financial impact estimates, 250.125

Intergovernmental cooperation

(Generally), 182.162, 182.164, 182.166, 182.168, 190.110

9-1-1 system, Confederated Tribes of the Warm Springs Reservation of Oregon, 403.170 Fuel taxes, 319.382, 319.525

Marijuana, 475C.521, 475C.718

Minors

Adjudicated youths, 419C.058, 420A.040 Indian child welfare, tribal-state agreements. 419B.624

Youth Development Council, 417.847

Oregon Resource Coordination Assistance Agreement, see RESOURCE COORDINATION ASSISTANCE AGREEMENT, OREGON, generally

Support enforcement, 25.075

Investment pool, tribal governments, see **INVESTMENTS**

Juveniles, see Minors and youths, this topic Klamath River Basin Compact, 542.620

Languages, teaching, see SCHOOLS AND SCHOOL DISTRICTS

Libraries, tribal, state aid, 357.206, 357.790

Marijuana, see MARIJUANA

Mascots, school districts, agreements, 332.075 Medical assistance program, see MEDICAL

ASSISTANCE PROGRAM

Meetings, public, 192.630

Mental illness and mental health, see MENTAL ILLNESS AND MENTAL HEALTH

Mineral rights, state lands, conveyance to tribe, 270.030

Minors and youths

Child welfare

Adoptions, see ADOPTION OF PERSONS Child-caring agencies, 418.270, 418.312

Foster homes, see Foster homes, this topic Juvenile proceedings, see JUVENILE

COURTS AND PROCEEDINGS

Conservation Corps Program, Oregon, see CON-SERVATION CORPS PROGRAM, OREGON, generally

Death investigations and notifications, 146.100, 146.102

INDIANS (Cont.)

Minors and youths (Cont.)

Early learning and care infrastructure funding, see CHILD CARE

High-risk juvenile crime prevention plans, 417.855 Schools (K-12), see SCHOOLS AND SCHOOL DISTRICTS

Support enforcement, cooperative agreements, 25.075

Tribal Early Learning Hub, 417.831

Youth Development Council, 417.847, 417.850, 417.855

Youth reengagement system, 417.859

Motor vehicles

Criminal investigations, registration plates, 805.060

Registration and ownership, 805.040

Seat belt exemption, transit vehicles, 811.215

Natural climate solutions, see CLIMATE **CHANGE**

Notarial acts

Authority of Indian tribe, 194.265 Identity cards, use, 194.240

Parks and recreational areas

Scenic waterways, see Scenic waterways, this topic

State funding assistance, rules, 390.180

Pesticide applications by tribe, 634.116

Peyote, religious practice, use, 475.752 Police officers

Nontribal officers, police powers on tribal lands, 181A.946

Tribal police officers

(Generally), 181A.942, 181A.944

Certification, 181A.510

Deadly physical force plans, 181A.775 et seg. Definitions, 181A.940

Rules, 181A.944

Property tax exemptions, 307.180, 307.181

Public meetings, 192.630

Public safety officers

Certification, 181A.510

Police officers, see Police officers, this topic

Reservations

Enterprise zones, see ENTERPRISE ZONES

Partnership zones, generally, 285C.306

Public safety officers, see Public safety officers, this topic

Resilience Hubs and Networks, 409,760

Resource Coordination Assistance Agreement, Oregon, see RESOURCE COORDINATION ASSISTANCE AGREEMENT, OREGON, gener-

Sacred objects, protection, see Graves and protected objects, this topic

Salmon ceremonies

Leftover salmon, disposition, 496.216

Nonextension of other legal or political rights,

Salmon request, written, contents, 496.206 Surplus salmon, state providing, 496.201 Use limitations, 496.211

Scenic waterways

Designated scenic waterways, effect, 390.827 Tribal lands, agreements, 390.845

Schools (K-12), see SCHOOLS AND SCHOOL DIS-TRICTS

Sewage facilities, state grants, 454.505, 454.515, 454.525

South Slough National Estuarine Research Reserve Management Commission, member representing tribes, 273.554

INDIANS (Cont.)

Squaw, use of term, public property, prohibition,

State agency cooperation, see Intergovernmental cooperation, this topic

State property and mineral rights, conveyance to tribe, 270.030

Substance abuse, see SUBSTANCE ABUSE AND TREATMENT

Suicide, death notifications, 146.100

Support enforcement, cooperative agreements,

Telecommunications 9-1-1 system, Confederated Tribes of the Warm Springs Reservation of Oregon, 403.170

Tobacco and smoking

Cigarette tax refund agreements, 323.401 Products tax, reservation governing body, refund agreement, 323.615

Prohibition exemption, ceremonial purposes, 433.850

Transportation

Fuel taxes, see FUEL TAXES

Seat belt exemption, transit vehicles, 811.215 Statewide Transportation Improvement Fund, see

TRANSPORTATION IMPROVEMENT

FUND, STATEWIDE, generally

Tribal Advisory Council, 414.581

Tribal Consultation, Task Force on, see note after, 172.140

Tribal Student Grant program, Oregon, 348.200 Tribal traditional health workers, generally,

Unemployment insurance, see UNEMPLOYMENT INSURÂNCE

Veterans, see VETERANS

Warm Springs Veterans Memorial Highway, 366.922

Water and water rights, see WATER AND WATER RIGHTS

Workforce development equity programs, see WORKFORCE DEVELOPMENT

Youths, see Minors and youths, this topic

INDICTMENTS

(Generally), 132.310, CONST. VII(Am) §5

Amendment, CONST. VII(Am) §5

Attempt, multiple counts, 161.485 Concurrence, jurors, 132.360, CONST. VII(Am) §5

Consolidation, 132.560

Conspiracy, multiple counts, 161.485

Contents, 132.540, 132.550

Convictions, previous, allegation, 132.540

Copy to defendant, CONST. I §11

Counts, 132.550

Defective, CONST. VII(Am) §5

Delay in finding, dismissal, 135.745

Demurrers, 135.630

Destruction, indictment not found true bill, 132.430

Dismissal, delay in finding, 135.745

Enhanced penalties, allegations, 132.540

Errors, effect, CONST. VII(Am) §5

Expert witnesses, reports, names, 132.580

Extradition demand, accompaniment, 133.753

Filing, 132.410

Finding, power, 10.010

Fish law enforcement, 506.605

Indorsement

Not a true bill, 132.430

True bill, 132.400, 132.430

Inspection, 132.410, 132.420, 132.990

INDICTMENTS (Cont.)

Joinder, offenses, same accusatory instrument, 132.560

Joint, trial, 136.060

Jurisdiction, 132.540

Language, use, 132.540, 132.550

Limitation of actions, 132.540

Liquor control violations, 471.680

Multiple counts, 161.485

Names

Circuit court, 132.550

Defendant, 132.540, 135.060, 135.065, 135.067

Victims, 132.540, 132.580

Witnesses, 132.580

Necessity, CONST. VII(Am) §5

Number of jurors required to concur, 132.360, CONST. VII(Am) §5

Penalties

Enhanced, allegations, 132.540

Inspections and disclosures, 132.990

Pleading rules, 132.510

Power of jury, 10.010

Preparation, 180.070

Public record, 132.410, 132.430

Recordings of grand jury proceedings, 132.270

Rules, pleading, 132.510

Second and subsequent offenses, allegation,

132.540

Securities law exemptions, classifications, 59.275

Setting aside, motion

(Generally), 135.510

Allowance, discharge of defendant, 135.530

Future prosecution not barred, 135,560

Time of making, 135.520

Signatures

Foreman, 132.400, 132.430

Foreman and district attorney, 132.550

Solicitation, multiple counts, 161.485

Statutory language, use, 132.540

Subcategory facts, including and pleading,

132.557

Submission

District attorney, 132.330

To grand jury, 180.070

Subpoena, witnesses in support of, 136.565

Sufficiency, generally, 132.540

Time, delay, dismissal, 135.745

True bill. indorsement. 132.400, 132.430

Victims, when name not required, 132.540, 132.580

Waiver

(Generally), CONST. VII(Am) §5

Pending charge, other county, 135.375

Wording, 132.540, 132.550

INDIGENOUS PEOPLES' DAY

(Generally), 187.296

INDIGENT PERSONS

See LOW INCOME PERSONS, generally

INDIVIDUAL DEVELOPMENT ACCOUNTS

See LOW INCOME PERSONS

INDOOR AIR POLLUTION

See also SMOKE AND SMOKE MANAGEMENT; TOBACCO, SMOKING, AND INHALANT **DELIVERY SYSTEMS**

(Generally), 433.502 et seq.

Definitions, 433.502

INDOOR AIR POLLUTION (Cont.)

Field investigations and epidemiological studies,

Legislative findings, 433.507

Pilot programs, household and office products,

Public information program, 433.511

Public recognition program for compliance,

Remedial action contractors, certification, 468A.775, 468A.780

Rules

Accreditation and certification fees, 468A.780

Public recognition program, 433.526

Sampling services or ventilation system evaluations, accreditation, 468A.775, 468A.780

Standards, indoor air quality, 433.521, 455.445

INDOOR CLEAN AIR ACT, OREGON

See TOBACCO, SMOKING, AND INHALANT **DELIVERY SYSTEMS**

INDORSEMENTS

Commercial code, see COMMERCIAL CODE Negotiable instruments, see NEGOTIABLE

INSTRUMENTS

Warehouse receipts, see WAREHOUSE

RECEIPTS

INDUSTRIAL ACCIDENT FUND

See WORKERS' COMPENSATION

INDUSTRIAL DEVELOPMENT

See also ECONOMIC DEVELOPMENT

Industrial Development Revolving Fund, 275.318 Industrial facilities

Acquisition by counties, cities, 271.510, 271.520,

271.530, 271.540 Cities, see CITIES

Lease by counties, cities, 271.510, 271.520, 271.530,

271.540

Ports, 777.250

Public lands, see PUBLIC LANDS

Sale or conveyance by counties, cities, 271.530

Taxation, see TAXATION

Water commerce, aid by cities, 223.882, 223.884, 223.886, 223.888, 223.900

Industrial Lands Loan Fund, 285B.003 et seq.

Land use planning, see LAND USE PLANNING Oregon Industrial Site Readiness Assessment

Program, 285B.635 et seq.

Oregon Industrial Site Readiness Program,

285B.625 et seq.

Research and development, policy, 271.520

INDUSTRIAL HEMP

(Generally), 571.263, 571.272

Certification of seeds, 571.325

Commission, see HEMP COMMISSION, OREGON, generally

Concentration, see Packaging, labeling, and concentration, this topic

Controlled substance laws, applicability, 475.005

Crop location, 571.291

Definitions, generally, 475C.009, 571.269

Delivery or transport

(Generally), 571.306, 571.339

Marijuana licensees, 571.306, 571.336, 571.337

Minors, 571.339

INDUSTRIAL HEMP (Cont.)

Delivery or transport (Cont.)

Tracking system, 571.312

Destruction of crop, excessive THC levels, 571.319 Exclusion from regulation, homegrown plants, 571.266

Fees, 571.281, 571.294, 571.336

Homemade extracts, prohibition, 475C.313

Industrial Hemp Fund, 571.278

Inspections, 571.281, 571.325

Labeling, see Packaging, labeling, and concentration, this topic

Laboratories, see Testing, this topic Licensure

(Generally), 571.281

Conviction of crime, ineligibility, 571.289

Criminal records checks, 571.287

Planting crop without license, 571.322

Revocation, denial, or refusal, 475C.582, 475C.648, 571.281, 571.285, 571.289, 571.322

Location of crops, 571.291

Marijuana laws

Cannabis reference laboratory, 475C.523

Definitions, generally, 475C.009

Import and export prohibitions, 475C.229

Industrial hemp-derived vapor items

Packaging, labeling, and concentration,

475C.600 et seq.

Testing, 475C.540 et seq.

OLCC enforcement authority, generally, 571.275

Retailers, labeling requirements, 475C.253

Supplements, 571.336

Transactions involving marijuana licensees, 571.336, 571.337

Unlawful production of marijuana, 475C.379

Methods of propagation, 571.290

Minors, sale or delivery, 571.339

Oregon Hemp State Program, 571.263

Oregon Liquor and Cannabis Commission, enforcement authority, generally, 571.275

Packaging, labeling, and concentration

Concentration levels

(Generally), 571.281, 571.309, 571.333

Serving standards, 571.309

Industrial hemp-derived vapor items,

475C.600 et seq.

Marijuana retailers, labeling, 475C.253

Seeds, 571.325, 571.327

Penalties, 475C.379, 475C.582, 475C.648, 571.348, 571.462, 571.465, 571.501

Planting crop without license, 571.322

Propagation methods, 571.290

Records, 571.263, 571.281, 571.459, 571.480

Remediation of violations, 571.319, 571.322, 571.345

Reports, 571.263, 571.316, 571.456 Rules

(Generally), 571.263

Cannabis reference laboratory, 475C.523

Corrective action plans, 571.322

Destruction or remediation of crop, excessive THC

levels, 571.319

Licensure, 571.281, 571.285, 571.322

Oregon Hemp Commission, 571.404, 571.406,

571.417, 571.423, 571.426, 571.441, 571.444,

571.447, 571.450, 571.468

Reports from growers, 571.316

Seed labeling and packaging, 571.325, 571.327

Serving standards, concentration, 571.309

Testing, 571.330, 571.345

Tracking system, 571.312

Transactions involving marijuana licensees, 571.337

INDUSTRIAL HEMP (Cont.)

Sale or transfer

Delivery or transport, see **Delivery or transport**, this topic

Minors, 571.339

Oregon Hemp Commission, see HEMP COMMIS-

SION, OREGON, generally

Packaging, labeling, and concentration, see Packaging, labeling, and concentration, this topic

Retail sales requirements, generally, 571.339 Sale considered sale in commercial channels,

571.498

Seeds, 571.327

Testing requirement, 571.330, 571.339

Transactions involving marijuana licensees, 571.336, 571.337

Seizures, 571.263, 571.275, 571.281

Short title of Act, 571.260

Testing

(Generally), 571.325, 571.330, 571.333, 571.339

Cannabis reference laboratory, 475C.523

Fees, 571.294

Industrial hemp-derived vapor items,

475C.540 et seq.

Remediation for unintentional violations, 571.345

Tracking system, 571.312

Transport, see Delivery or transport, this topic Unlawful production of marijuana, 475C.379

INDUSTRIAL RAIL SPUR FUND

(Generally), 367.070

INDUSTRIES

Correctional institutions, see CORRECTIONAL INSTITUTIONS AND PROGRAMS

INDUSTRY COMPETITIVENESS FUND

(Generally), 285B.290

INFANTS

See MINORS, generally; PREGNANCY AND CHILDBIRTH, generally

INFECTIOUS WASTES

See HAZARDOUS WASTES AND MATERIALS

INFESTATION CONTROL

Agriculture and horticulture, see AGRICULTURE AND HORTICULTURE

INFLUENZA

Vaccinations, see VACCINATIONS, IMMUNIZA-TIONS, AND INOCULATIONS, generally

INFORMANTS

Discovery, identity, confidential informant, 135.855

Entrapment, 161.275

Identification

(Generally), 133.703 Discovery, 135.855

Identity, disclosure, government privilege, 40.275 Parole

Proceedings, identity disclosure, 144.315

Revocation hearings, identity disclosure, 144.343

Preliminary hearing, reliability, furnishing

information on, 135.173

INFORMANTS (Cont.)

Search warrants

Hearsay, reliability, affidavits, 133.545 Identification, 133.703

Tax violations, rewards, 314.855, 323.255

INFORMATION OFFICER, STATE CHIEF

See also ENTERPRISE INFORMATION SERVICES, OFFICE OF

(Generally), 276A.203, 276A.206 Appointments

ppointments
Broadband services advisory committee, 276A.421

Chief Data Officer, 276A.353

Electronic Government Portal Advisory Board, 276A.273

State geographic information officer, 276A.515 Transparency Oregon Advisory Commission, 276A.259

Appropriations, 276A.209, 276A.512

Broadband and communications services, providing, 276A.406, 276A.421

Criminal Justice Information Standards program, duties, 181A.265

Electronic transactions, state agencies, duties, 84.064

Funding sources, generally, 276A.335

Geographic Information Council, Oregon, see GEOGRAPHIC INFORMATION SYSTEMS AND DATA

Interoperability Executive Council, State, 403.445, 403.450, 403.455, 403.460, 403.465

Open data standard, 276A.350 et seq.

Oregon transparency website, see TRANSPAR-ENCY WEBSITE, OREGON, generally

Reports

From state agencies, 291.018 To Governor, 276A.203, 276A.512 To legislature, see **LEGISLATURE**

State information technology management

(Generally), 276A.203, 276A.206, 283.100

Broadband and communications services, providing, 276A.406, 276A.421

Budgetary management, supervision, and control, 276A.203, 276A.206, 283.140

Contracts and agreements, authority, 276A.236, 276A.332, 276A.406, 276A.412, 276A.415, 279A.050, 279A.075, 279B.030, 279B.075

Cost allocations, 276A.323, 283.100

Data processing programs and materials; copyrights, patents, etc., 291.042

Definitions, 276A.230

Electronic government portals, 276A.270, 276A.273, 276A.276

Enterprise Information Resources Management Strategy, 276A.200, 276A.203, 276A.230, 276A.236

Legislative findings, 276A.200

Open data standard, 276A.350 et seq.

Portfolio-based management, 276A.230, 276A.233, 276A.239, 276A.242

Public records, standards and procedures, 192.183, 276A.203

Quality management services, 276A.223

Reports, see **Reports**, this topic Research for planning, conducting, 291.018

Security of state systems, 276A.203, 276A.300 et seq.

Service units, rules, 283.120

State Information Technology Operating Fund, see INFORMATION TECHNOLOGY OPERAT-ING FUND, STATE, generally

Surveys of state agencies, conducting, 291.016

INFORMATION OFFICER, STATE CHIEF

(Cont.

State information technology management (Cont.)

Technical services to agencies, provision, 291.030, 291.032, 291.034

Telecommunications and broadband service, 276A.400 et seq., 283.100 et seq.

Travel and transportation funds, agency use, review, 276A.409

Videoconferencing and online access services, 276A.206, 283.143

Telecommunications and broadband service management, 276A.400 et seq., 283.100 et seq.

INFORMATION SERVICE PROVIDERS

See TELEPHONES AND TELEPHONE COMPANIES

INFORMATION SYSTEMS AND TECHNOLOGY

See COMPUTERS AND INFORMATION SYSTEMS, generally

INFORMATION TECHNOLOGY OPERATING FUND, STATE

(Generally), 276A.209

Deposits into, 276A.209, 276A.323, 276A.335, 283.100, 283.140, 283.143, 291.032, 291.034

INFORMATIONS

See ACCUSATORY INSTRUMENTS, generally; CRIMES AND OFFENSES

INFRASTRUCTURE FINANCE AUTHORITY, OREGON

(Generally), 285A.096

Administrator, 285A.101

Aquifer Recharge Due Diligence Grant Program, see note after, 285A.108

Board

Duties, 285A.093

Members, 285A.091

Duties and powers, generally, 285A.096, 285A.098 Federal Community Development Block Grant funding program, administration, 285A.098 Fund, 285A.103

Infrastructure projects, duties and powers, 285B.410 et seq.

Ports, management and coordination, 285A.600 et seq.

Prohibited acts, 285A.106

Rules, 285A.093, 285A.101, 285A.103, 285A.108

Safe Drinking Water Revolving Loan Fund, administration, 285A.213

Seismic rehabilitation grant program, 401.910 Special Public Works Fund, administration, 285B.419, 285B.455

Title I Bank Fund, administration, 285A.306 Water Fund, administration, 285B.563

INFRASTRUCTURE FINANCE FUND, OREGON

(Generally), 285A.103

INFRASTRUCTURE PROJECTS

See also ECONOMIC DEVELOPMENT

(Generally), 285B.413, 285B.422

Bonds, see Revenue bonds, this topic

Community development projects, see HOUSING

Community Green Infrastructure Grant Program, see COMMUNITY GREEN INFRASTRUC-

TURE GRANT PROGRAM, generally

Contracts, municipalities, 285B.437

Definitions, 285B.410

Disaster relief assistance, 285B.462

Distressed or rural areas, grants, 285B.458 Economic Infrastructure Project Fund, 285B.551

Emergency projects, municipalities, 285B.462

Infrastructure Finance Authority, Oregon, see INFRASTRUCTURE FINANCE AUTHORITY, OREGON, generally

Infrastructure Finance Fund, Oregon, 285A.103

Legislative findings, 285B.413

Levee projects, financial assistance, see FLOODS AND FLOOD CONTROL

Lottery bonds, see Revenue bonds, this topic Lottery proceeds, financing project, sign, display, 280.518

Municipal development projects, described,

Planning projects, municipalities, 285B.460 Revenue bonds

(Generally), 285B.470, 285B.479

Application of laws, 285B.476

Bond counsel, appointment, 285B.473

Consolidation, bond proceeds, 285B.482

Eligibility, 285B.467

Issuance, 285B.473

Lottery bonds

(Generally), 285B.530 et seq. Amount, 285B.548, 285B.551

Definitions, 285B.530

Economic Infrastructure Project Fund, 285B.551

Issuance, 285B.533, 285B.551

Proceeds, use, 285B.533, 285B.551

Parity bonds, 285B.482

Refunding bonds, 285B.473

Seismic rehabilitation grant program, 401.910 Short line railroads, see RAILROADS **Southern Oregon**

(Generally), 285B.500

Agreements, primary sponsor and United States, 285B.509

Grant agreement, 285B.506

Lottery funding, cessation, deposits not required, 285B.512

Purpose of statutes, 285B.500

Sponsors, 285B.515

Unified International Trade Fund, Oregon. 285B.503

Special Public Works Fund

(Generally), 285B.428 et seq.

Administration, 285B.419, 285B.455

Allowable costs of projects, 285B.465

Application for funding, 285B.428

Contracts, municipalities, 285B.437

Creation, 285B.455

Default or failure to comply, effect, 285B.449

Distressed or rural areas, grants, 285B.458

Emergency projects, funding, 285B.462

Future disbursal, contingencies, 285B.419

Legislative findings, purpose, 285B.413 Levee Project Subaccount, 285B.456

Limitations on grants and loans, 285B.440

Lottery bonds, 285B.551

Moneys sources, 285B.455

Planning projects, funding, 285B.460

INFRASTRUCTURE PROJECTS (Cont.)

Special Public Works Fund (Cont.)

Rules, policies, 285B.413, 285B.419, 285B.440 Standards, grant awards, 285B.440

Transportation Infrastructure Fund, Oregon, see TRANSPORTATION INFRASTRUCTURE FUND, OREGON, generally

Vertical housing development zones, see TAXA-

INHALANTS

Abuse, education resources, 430.272

Boating under influence, see BOATS AND BOAT-

Driving under influence, see DRIVING UNDER INFLUENCE, generally

Inhalant delivery systems, see TOBACCO, SMOK-ING, AND INHALANT DELIVERY SYSTEMS, generally

Possession, unlawful, 167.808

Sales, merchant warning signs, 430.272

INHERITANCE

Estate tax, see ESTATE TAX, generally Probate, see PROBATE, generally

INITIATING FALSE REPORT

See also FALSE REPORTS

(Generally), 162.375

Disorderly conduct, 166.023, 166.025

Lost or stolen firearms, 166.397

INITIATIVE AND REFERENDUM

(Generally), CONST. IV §1, CONST. XVII §1, CONST. XVII §2

Accounts of chief petitioners, 260.262

Airport district electors, powers, 838.025

Appeal and review

Actions challenging constitutionality, filing in Marion County Circuit Court, 250.044

Citizen review, see Citizens' Initiative Review Commission, this topic

City measures, dissatisfaction with ballot title, 250.296

County measures

Dissatisfaction with title, petition, 250.195

Inclusion in state voters' pamphlet, 251.285 Dissatisfaction with ballot title, petition, 250.085

Explanatory statements, Supreme Court, petition, 251.235

Financial impact procedures, 250.131

Order of Secretary of State approving or disapproving petition for circulation, 246.910

Ballot titles

(Generally), 250.035, 254.175

Bond approval, bonds payable from taxes on property, 250.037

City measures

(Generally), 250.265, 250.275

Clerical errors, correction, 250.275

Dissatisfaction with title, petition, 250.296

Incorporation election, 221.050

Preparation, city governing body, 250.285

County measures

(Generally), 250.165, 250.175

Clerical errors, correction, 250.175

Dissatisfaction with title, petition, 250.195

Preparation, county governing body, 250.185

State voters' pamphlet, inclusion, 251.067,

251.185, 251.285

INITIATIVE AND REFERENDUM (Cont.)	INITIATIVE AND REFERENDUM (Cont.)
Ballot titles (Cont.)	Cities (Cont.)
District measures, 255.085, 255.145, 255.155	Submission to voter, 250.325
Form, 250.035 Local option taxes, authorization, 250.038	Citizens' Initiative Review Commission (Generally), 250.137
State measures	Appointment of commission members, 250.137,
(Generally), 250.045, 250.065	250.143
Attorney General	Citizen panels
Certification, 250.067	(Generally), 250.139
Clerical errors, correction, 250.067 Dissatisfaction, elector petition, 250.085	Evaluation of procedures, reports, 250.143 Statements, inclusion in voters' pamphlets,
Draft, providing, 250.062, 250.065	250.141
Identical draft titles, similar measures,	Contributions, 250.147
250.062	Determination of sufficient funds, 250.149
Clerical errors, correction, 250.067 Dissatisfaction, elector petition, 250.085	Executive director, 250.147 Rules, 250.137, 250.139
Identical draft titles, similar measures, 250.062	Semi-independent state agency status,
Legislature, referred measures, preparation,	182.454 et seq., 250.137
250.075	City-county consolidation, 199.735
Notice and comments, draft titles, 250.067	Civil service, county, proposals, 241.006 et seq.
Supreme Court review, 250.085 Taxation, see ELECTIONS	Community college districts, 341.356 Constitution, amending, revising, CONST. IV §1,
Ballots, design and contents, 254.145	CONST. XVII §1, CONST. XVII §2
Bonds	Constitutionality, state measures, actions chal-
Ballot title, bonds payable from property taxes, 250.037	lenging, filing in Marion County Circuit Court, 250.044
Impairment of existing covenants, effect, 286A.102,	Contest of election, 258.016, 258.075
287A.325 Issuance by resolution or nonemergency ordinance,	Counties (Generally), CONST. VI §10
287A.150	Affected, referral, 250.095
Voter qualifications, taxpayer status, CONST. II §2	Application of laws
Boundary commission decisions, local govern-	Home-rule and non home-rule counties, 250.155
ment, 199.505 Campaign finance, see ELECTIONS	Initiative or referendum powers, 250.041 Ballot titles, see Ballot titles , this topic
Circulators	Board of county commissioners, creation, 203.230
Criminal convictions, 250.048, 260.556	Civil service
Liability for violations, 260.561, 260.563	(Generally), 241.009
Payment (Generally), CONST. IV §1b	Proposals, 241.006 et seq.
Detailed accounts, chief petitioners, 260.262	Constitution, compliance, determination, 250.168 County concern ordinances, 203.045, 203.055
Employment discrimination for reporting viola-	County court abolition, 203.230
tions, 659A.228	Cover and signature sheet requirements, petitions,
Notice, 250.045, 250.165, 250.265, 255.135	250.165
Violations, payment for signatures, 260.368, 260.558, CONST. IV §1b	Dates, 203.085, 250.221 Filing
Registration and training, 250.048	Measure and ballot title, 250.185
Cities	Measure referred, county governing body, date,
(Generally), 221.210, CONST. IV §1	254.103
Application of laws Home-rule and nonhome-rule cities, 250.255	Petition, 250.165, 250.215 Home rule, 203.720, 203.760, CONST. VI §10
Initiative or referendum powers, 250.041	Local laws, land use planning or zoning ordinances
Ballot titles, see Ballot titles, this topic	as, 215.130
Certified statement, measures for vote, preparing	Marijuana regulations, 475C.433, 475C.437,
and filing, chief elections officer, 254.095 Constitution, compliance, determination, 250.270	475C.445, 475C.453, 475C.950 Numbering measures, 254.108
Cover and signature sheet requirements, petitions,	Prospective petitions, 250.165
250.265	Psilocybin regulations, 475A.534, 475A.718
Dates, 221.230	Retention, signature sheets and copy of measure,
Filing, 250.265, 250.315	250.235
Initiated measure, filing, 250.325 Initiative petition, number of signatures required,	Service districts, 451.487 Sports and convention facilities commission, cre-
250.305	ation, 263.210
Laws applicable, 221.210	Voters' pamphlets, see Voters' pamphlets , this
Marijuana regulations, 475C.433, 475C.437,	topic
475C.445, 475C.453, 475C.950	Zoning and planning ordinances, 215.110
Mergers, CONST. XI §2a Numbering measures, 254.108	Crimes and offenses Circulator violations, persons liable for, 260.561,
Ordinances, 221.310	260.563
Prospective petitions, 250.265	Employment discrimination for reporting viola-
Psilocybin regulations, 475A.534, 475A.718	tions, 659A.228
Referendum, signatures required, 250.305	False name, contributions, 260.402
Retention, signature sheets and copy of measure, 250.346	False statements, signatures, or certifications on petitions, 260.555
	r,,

son obtaining, 260.556 Legislative Counsel, duties, 173.140, 251.225 Payment for signatures, 260.368, 260.558, Legislative reduction, sentences, initiative or ref-CONST. IV §1b erendum measures, CONST. IV §33 Racial and ethnic impact statements, 137.685 Legislative staff, vote explanations, 260.432 Undue influence, 260.665 Library districts, 357.233 Date Little Hatch Act, 260.432 Local laws, land use planning or zoning ordi-City measures, 250.325, 250.355 County measures, 250.221 nances, 215.130 District measures, 255.062, 255.185 Local option taxes, ballot title, 250.038 State measures, CONST. IV §1 Mass transit districts, 267.170 **Definitions** Metropolitan service district Accounts, 260.262 (Generally), 268.320, CONST. XI §14 Clerical error, 250.067, 250.175, 250.275 Law applicable, 268.060 Contractor, 260.563 Ordinance, suspension, 268.360 County clerk, 250.005 Voters' pamphlets, requirements, 251.067, 251.185, District, 255.115 Elector, 250.005 Municipal mergers, CONST. XI §2a Information about the person who signed the signa-Nonhome rule counties, filing and signature ture sheet, 260.567 requirements, petitions, 250.205 Initiative petition, 260.005 Numbering, state measures, 250.115 Measure, 246.012, 250.005, 251.005, 254.005, Ordinances, cities, 221.310 255.005, 258.006, 260.005 **Payment** Person who signed the signature sheet, 260.567 Petition circulators, see Circulators, this topic Petition committee, 260.005 Signing or not signing petition, 260.558 Prospective petition, 250.005 Pedestrian malls, ordinances establishing, appli-Recall petition, 260.005 cability, 376.815 Referendum petition, 260.005 People's utility districts Subcontractor, 260.563 Director compensation, ordinances, 261.460 Districts Laws applicable, 261.065 (Generally), 255.115 et seg., CONST. IV §1 Affected, 250.095 Accounts of chief petitioners, 260.262 Application of laws, 255.125 Bond referrals, 287A.150 Ballot title, 255.085, 255.145, 255.155 Circulators, see Circulators, this topic Constitution, compliance, determination, 255.140 City measures, prospective petitions, 250.265 Date of election, 255,062, 255,185 Content, CONST. IV §1 Definitions, 255.115 County home rule, CONST. VI §10 Dissatisfaction with ballot title, 255.155 County measures, prospective petitions, 250.165 Design and paper quality, 250.015 Filing requirements, petition, 255.135, 255.165, 255.175Dissatisfaction with title, 250.085, 250.195, Heritage districts, 358.452 250.296, 255.155 Mass transit districts, 267.170 District measures, generally, 255.135 Metropolitan service districts, see Metropolitan Employment discrimination for reporting violations, 659A.228 service district, this topic Filing, CONST. IV §1 Notice, in lieu of newspaper publication, 255.215 Numbering measures, 254.108 Form, design, 250.015 Payment, circulators, notice, 255.135 Petition committee, 260.118 Petitions, generally, 255.135 Prospective petitions, state measures, 250.045 Retention, certain petition materials, 255.205 Public employees, political activities, 260.432 Sand control districts, 555.535 Qualifications for signers, 250.025 Signatures, requirements, 255.135, 255.165 Signatures, see Signatures, this topic Effective date, CONST. IV §1 Treasurer, 260.118 Electronic templates, signature sheets, 250.052 Withdrawal, 250,029 Port of Portland, 778.270 Emergency measures, CONST. IV §1 **Explanatory statements** Proclamation, approved measures, Governor, Citizen panels, 250.141 Drafting, committee, 251.205, 251.215 Public employees, political activities, 260.432 Legislative Counsel Committee, preparation and fil-Public records, see Records, this topic ing, 251.225 Racial and ethnic impact statements, 137.685 Not filed, printing measure without, 251.230 Radio and data districts, 403.502 Preparation and filing, appointed committee, Records 251.215Chief petitioners, detailed accounts, 260.262 Citizens' Initiative Review Commission contribu-Review, Supreme Court, petition, 251.235 Financial impact tions, 250.147 (Generally), 250.125 City measures, approved, 250.346 Court review, 250.131 County measures, approved, 250.235 Preparation and filing, 250.127 Signature as public record, 250.027 Voters' pamphlets, contents, 250.125 State measures, approved, 250.135 Hatch Act, Little, 260.432 Recount, 258.290 Heritage districts, 358.452 Road assessment districts, counties with popula-Highway lighting districts, 372.280 tion of 19,000 to 25,000, 371.416

INITIATIVE AND REFERENDUM (Cont.)

Investigations, signature payment violations,

260.368

INITIATIVE AND REFERENDUM (Cont.)

Invalid signatures, criminal conviction etc. of per-

Crimes and offenses (Cont.)

INITIATIVE AND REFERENDUM (Cont.)

Rules

Ballot titles, draft, providing notice for comments, 250.067

Campaign finance, 260.118

Citizen review, 250.137, 250.139, 250.141

Criminal records checks, 250.048

Petitions, 250.015, 250.045, 250.048

Registration and training, 250.048

Signature verification, 250.105, 250.215, 250.315, 255.175

Tax elections, 250.031

Templates, official, cover and signature sheets, 250.052

Violations, circulators, liability, chief petitioners, 260.561

Rural fire protection districts, 478.231

Sand control districts, 555.535

Sanitary authorities, 450.793

Sanitary districts, 450.059

Secretary of State

(Generally), CONST. IV §1

Accounts of chief petitioners, review, 260.262

Citizen panel statements, 250.141

Petition and signature sheets, design and paper quality, 250.015

Signature payment violations, investigations, 260.368

Verification of petition signatures, 250.105, CONST. IV §1

Sentences, criminal, reduction by legislature, CONST. IV §33

CONST. IV

Accounts of chief petitioners, 260.262

Bond referrals, 287A.150

City measures

(Generally), 250.265, 250.305

Signature sheet requirements, 250.265

Verification, 250.315

Constitutional provisions, CONST. IV §1

Copying, prohibition, 250.027

County measures

(Generally), 250.165

Nonhome rule counties, 250.205

Signature sheet requirements, 250.165

Verification, 250.215

County or district only affected, percentage, 250.095 Crimes and offenses, see **Crimes and offenses**, this topic

District measures, 255.135, 255.165

Electronic templates, signature sheets, 250.052

Invalid signatures, criminal conviction etc. of person obtaining, 260.556

Original signatures, acceptance without, 250.043 Payment

Petition circulators, see **Circulators**, this topic Signing or not signing petition, 260.558

Public record, signature as, 250.027

Qualifications for signers, 250.025

Removal from petition by elector, 250.025

Sheets

Alteration of information on, 260.567

City measures, requirements, 250.265

Copies, retention, 260.262

County measures, requirements, 250.165

Design and paper quality, 250.015

District measures, requirements, 255.135

Failure to certify, circulator, effect, 250.042

Monthly filing, 250.105

Sale or purchase, prohibition, 260.558

State measures, requirements, 250.045, 250.052

Templates, official, 250.052

INITIATIVE AND REFERENDUM (Cont.)

Signatures (Cont.)

State measures

(Generally), 250.105

Invalid signatures, criminal conviction etc. of person obtaining, 260.556

Prospective petitions, 250.045

Verification, 250.105, CONST. IV §1

Statistical sampling, 250.105, 250.215, 250.315, 255.175

Templates, official, signature sheets, 250.052 Verification, 250.105, 250.215, 250.315,

CONST. IV §1

Single subject, constitutional amendments, CONST. IV §1

Single-subject determination

City measures, 250.270

County measures, 250.168

Districts, 255.140

Soil and water conservation districts, see SOIL AND WATER CONSERVATION DISTRICTS

Special election, contests of election, resubmission of measure, 258.075

State measures

Affected county or district, referral, 250.095

Ballot titles, see Ballot titles, this topic

Citizen review, see Citizens' Initiative Review Commission, this topic

Constitutional challenges, jurisdiction, 250.044

Constitutional provisions, CONST. IV §1

 $Cover\ requirements,\ petitions,\ 250.045,\ 250.052$

Fiscal impact, see Financial impact, this topic

Monthly filing, signature sheets, 250.105

Numbering, 250.115

Proclamation, approved measures, Governor, 254.555

Prospective petitions, 250.045

Racial and ethnic impact statements, 137.685

Retention, signature sheets and copy of measure, 250.135

Signatures, see Signatures, this topic

Sponsorship statement, prospective petition, 250.045

Templates, official, cover and signature sheets, 250.052

Statements

Citizen panels, 250.141

Contributions and expenditures, 260.118

Explanatory, voters' pamphlets, see **Explanatory** statements, this topic

Financial impact, see **Financial impact**, this topic Organization, petition committee, 260.118

Petition signatures, obtaining, money payment,

250.045, 250.165, 250.265, 255.135

Racial and ethnic impact statements, 137.685

Sponsorship, petition, state measures, 250.045 Successful measures, proclamation, Governor,

254.555

Supermajority vote, generally, CONST. II §23 Taxation, see ELECTIONS

Television and radio broadcasts, supplementing voters' pamphlets, 251.295

Television translator districts, 354.650

Templates, official, cover and signature sheets, 250.052

Tribal governments, financial impact estimates, 250 125

Veto power, CONST. IV §1

Violations, see Crimes and offenses, this topic Voters' pamphlets

(Generally), 251.185

INITIATIVE AND REFERENDUM (Cont.)

Voters' pamphlets (Cont.)

Arguments

Inclusion of names and whether argument supports or opposes, 251.265

Preparation and filing, 251.245, 251.255 Review for errors, Secretary of State, 251.260

Citizen panel statements, 250.141

Community college district bond measures, 251.067, 251.185, 251.285

Constitutional amendment proposed, printing form,

Contents, generally, 251.185

Explanatory statements, see Explanatory statements, this topic

Financial impact estimates and statements, 250.125

Local measures, inclusion in state pamphlet, 251.067, 251.185, 251.285

Metropolitan service district measures, 251.067, 251.185, 251.285

Racial and ethnic impact statements, 137.685 Television and radio broadcasts, 251.295

Translations, common languages, 251.026, 251.167, 251.170, 251.173, 251.315

Voters, qualifications, CONST. II §2 Water control districts, 553.035 Water improvement districts, 552.750 Weather modification districts, 558.203 Withdrawal, petition, 250.029

INJUNCTIONS

See also STAY OF PROCEEDINGS

Abatement, public nuisances, 105.550 et seg. Abuse of vulnerable person, investigative demands, 124.125

Academic degrees, misrepresentation, 348.609 Accountant law, 673.360

Adult foster homes, registration, 443.775

Agriculture law, 561.280

Alcoholic beverages, see ALCOHOLIC BEVER-AGES

Animals, dead, reduction or disposal violations, 601.130

Annulment suit pendency, 107.095

Antitrust actions, 646.760

Archaeology law, 358.925, 358.928

Architects, 671.220

Art therapists, 676.613

Athletic trainers, 676.613

Banks and banking, see BANKS AND BANKING Barbers, hair designers, and cosmetologists, 676.613

Behavior analysis, 676.613

Bias crimes, 30.198

Body art practitioners, 676.613

Boiler and pressure vessel law, 480.530

Building code, 455.083, 455.775

Business names, 648.135

Cemeteries and crematoriums, 97.825, 692.385

Charge card solicitation, 646A.230

Child care facilities, 329A.370, 329A.992

Cigarette reduced ignition propensity, 476.765

Cities, ordinances, enforcing, 30.315

Collection agencies, 697.087

College assignments, sale, 165.114

Commercial fishing, 508.502, 509.910

Commodities contracts, enforcing compliance, 645.225

Commodity commission assessments, enforcement, 576.365

Construction contractors, 701.098

INJUNCTIONS (Cont.)

Consumer personal data, control and processing, 646A.589

Controlled substances, precursor substances,

Cooperative corporations, 62.365, 62.850

Coordinated care organizations, 415.204, 415.265

Corporations, shell entities, 60.661

Cosmetics, animal testing, 646A.025

Counties, ordinances, enforcing, 30.315

Credit practices, trade regulation, 646A.230, 646A 244

Credit union, misrepresentation as, 723.026

Dairy products plants, 621.010

Dams, 540.473, 541.545

Dealers, motor vehicle, franchises, 650.150, 650.170

Debt management service providers, 697.762

Dental practice law, 679.027, 679.180

Denturists, 676.613

Dietitians, 676.613

Discount medical plan organizations, 735.643

Discrimination, generally, 659A.885

Dissolution, annulment, or separation, see DIS-SOLUTION, ANNULMENT, OR SEPARATION

Documents of title, Uniform Commercial Code, rights of purchaser, 77.6020

Economic development projects, 285B.368

Educational assignments, sale, 165.114

Ejectment, against permanent, 12.040

Elections, false publication, 260.537

Electrologists, 676.613

Elevator Safety Law, 460.145

Employment, see LABOR AND EMPLOYMENT

Energy facility regulation, 469.563

Engineer law, 672.215

Entry to or exit from public roads, 374.415, 374.430

Environmental health specialists, 676.613

Escrow agents, 197.390, 696.545

Estheticians, certified advanced, 676.613

Farm implements, supplier agreements, 646A.322 Fill and removal, 196.860, 196.870

Fire protection, forest operations, 477.605

Fish and wildlife, see FISH AND WILDLIFE

Food law, 616.220, 616.750

Forester, State, orders, compliance, 527.690

Franchise sale regulation, 650.065

Fraternal benefit societies, 748.509

Fryers, labels, 619.380

Funeral service practitioners and embalmers, 692.385

Genetic counselors, 676.613

Geothermal resources, 522.810

Going out of business sales, 646A.112

Grain warehousing, 586.285, 586.525

Hazardous substance regulation, 453.125

Hazardous waste disposal, 466.200, 466.210

Health care entities, material change transactions, 415.501

Health care facility interference, 30.851

Health care facility licensing, 441.038

Health care professionals, practice after suspension or revocation, 676.220, 676.230

Health Licensing Office, general authority, 676.613

Health maintenance organizations, licensing, 441.038

Hearing aid specialists, 676.613

Highway signs, 377.777

Homeless persons, noncamping use of public property, 195.530

Housing, 456.118, 456.205, 456.264, 456.685

INJUNCTIONS (Cont.)

Human remains, displaying unlawfully, 97.207 Immigration enforcement, 180.805, 181A.820,

181A.823, 181A.826, 181A.828, 181A.829

In-home care agencies, 443.327

Installment sales law, 83.180, 83.190

Insurance, see INSURANCE AND INSURERS

Interfering with health care facility, 30.851 Jurisdiction, county judges, 5.030,

CONST. VII(Orig) §13

Labor and employment, see LABOR AND EMPLOYMENT

Lactation consultants, 676.613

Land surveyor law, 672.215

Land use planning, see LAND USE PLANNING

Landlord and tenant, 90.360, 90.375, 90.401, 90.440, 90.449, 90.578, 90.720, 90.725, 90.846

Landscape Contractors Board, State, 671.557 Law enforcement agencies

Abuse of vulnerable person, 124.125 Hiring, records requests, 181A.668

Immigration enforcement, 181A.820, 181A.823, 181A.826, 181A.828, 181A.829

Restraining and protective orders, see Restraining and protective orders, this topic

Licensing, occupational or professional, violations, 670.325

Limitations, statute of, effects, 12.210

Limited liability companies, shell entities, 63.661

Liquor, see ALCOHOLIC BEVERAGES

Local government boundary commissions, 199.464

Long term care facilities, 441.038, 676.613

Mail agents, 646A.348

Marijuana waste cleanup, illegal sites, 475C.459

Marine Board, State, navigational obstructions, 830.110

Massage therapists, 687.021

Master Settlement Agreement (tobacco), state enforcement, 180.455, 180.494

Medicine, unlicensed practice, 677.325

Metropolitan service districts, ordinances, $268.\overline{3}60$

Midwives, 676.613

Milk standards law, 621.010

Minimum wages, future failures to pay, 653.055

Mobile homes and manufactured structures, 90.453, 90.720, 90.725, 90.846, 446.190, 446.681

Mobile units dispensing food, 624.420

Money transmission businesses, 717.295

Mortgage lending, 86A.130

Motor fuel franchises, 650.250

Motor vehicle dealer franchises, 650.150, 650.170

Music therapists, 676.613

Musical works, royalties, 647.720

Names, businesses, 648.135

Naturopathic physicians, 685.210

Navigational obstructions, State Marine Board,

Noise emission control, 467.050

Notaries public, 194.405

Noxious weed management, 569.195

Nuclear installations, 469.563

Nuisance abatement, 105.550 et seq.

Nurses and nursing, 678.164

Oil and gas, 520.175

Optometrists, 683.330

Organized labor, 661.040

Outdoor clubs, 498.464

Outdoor mass gatherings, 433.770

Paramilitary activity, 30.847

Physical therapists, 688.140

Pipelines, site regulation, 469.563

INJUNCTIONS (Cont.)

Pollution control, 468.100, 468B.142

Polygraphs, noncomplying, 703.310 Polysomnographic technologists, 676.613

Practice of law, unauthorized, 9.166

Precursor substances, 475.949

Preliminary (generally)

(Generally), ORCP 79 Application of rule, ORCP 79E

Availability, ORCP 79A

Consolidation, hearing and trial, ORCP 79C

County courts, 5.030, CONST. VII(Orig) §13

Form and scope, ORCP 79D

Hearing, ORCP 79B

Notice, ORCP 79C

Security, ORCP 82A

Prevailing rate of wage and overtime pay, payment, future failure to pay, 279C.850, 279C.870

Private information, improper disclosure, 30.835

Private schools, compelling compliance with cer-

tain laws, 30.849 Private security services, unlicensed entities,

Protective orders, see Restraining and protective

orders, this topic

Psychologists, 675.150

Public employee strikes, 243.726

Public health laws, 431.155

Public meetings law, 192.680

Public servants, criminal conduct directed at,

30.405, 30.407

Public utilities, 756.180, 758.465

Racketeering activities, 166.725

Radiation control, 453.715

Real estate activity, unlicensed, 696.397

Recreation trails, 390.986

Removal and fill, 196.860, 196.870

Rental agreements, residential, 90.360, 90.401

Reproductive health care, generally, 435.245

Respiratory therapists, 676.613 Restraining and protective orders

(Generally), ORCP 79

Application of rule, ORCP 79E

Arrests, violations, certain orders, 133.310, 133.381

Availability, ORCP 79A

Child abuse, juvenile court procedure, 419B.845, 419B.846

Commodities contracts, enforcing compliance, 645.225

Contents and duration, ORCP 79B

Deadly weapons, extreme risk protection orders, see

WEAPONS AND FIREARMS

Debt management service providers, 697.762

Disabilities, persons with, abuse, 124.010, 124.012, 124.022, 124.030, 124.035

Dissolution or modification, ORCP 79B

Dissolution, annulment, or separation, see DISSO-

LUTION, ANNULMENT, OR SEPARATION

Elections, false publication, 260.537

Family abuse and violence, see FAMILY ABUSE AND VIOLENCE

Foreign

(Generally), 24.190

False, providing, 133.318

Form and scope, ORCP 79D

Grand jury records and reports, 132.270

Hope Card Program, 180.720

Notices or orders, service, ORCP 81B

Nuisance abatement, 105.550 et seg.

Outdoor clubs, 498.464

Probate, elective share of surviving spouse, 114.710

Property protection, ORCP 83E, ORCP 83H

Public health violations, 431.155, 431.157

INJUNCTIONS (Cont.)

Restraining and protective orders (Cont.)

Security, ORCP 82A

Senior abuse, 124.010, 124.012, 124.022, 124.030, 124.035

Service, see PROCESS

Sex offenses, see SEX OFFENSES

Stalking protective orders, see STALKING

Tax Court, confidential information, 305.430

Unmarried parents, proceedings, health and life insurance obligations, 109.103

Without notice, granting, ORCP 79B

Retail installment sales law, 83.180, 83.190

Risk retention groups, hazardous financial condition, 735.355

Scenic waterway violations, 390.925

Secured transactions, sale of collateral, 79.0625

Securities, see SECURITIES

Separation suit pendency, 107.095

Service mark infringement, 647.105, 647.107 Sewage facilities

Municipalities, service charges, 454.030 Subsurface disposal systems, 454.645

Sexual offense therapists, 676.613

Sham sales, 646A.112

Sign language interpreters, licensed, 676.613

Signs, highways, 377.777

Smoking, vaporizing, etc. in public places, 433.860

Solicitations, payment cards, 646A.230

Solid waste control, 459.376

South Slough National Estuarine Research **Reserve**, 273.558

State seal, improper use, 186.025

Student loan servicing, 725A.503

Subdivision and series partition control, 92.495

Surface mining land reclamation, 517.880

Swimming pools, 448.060

Swine feeding, 600.120

Telecommunications utilities, 756.180

Temporary restraining orders, see Restraining and protective orders, this topic

Temporary staffing agencies (health care), 676.613

Timber removal, taxes due, 305.410, 311.425, 311.430

Time share estates, 94.930

Trade practices, unlawful, see TRADE REGULA-TION AND COMPETITION

Trade secrets, misappropriation, 646.463

Trademark infringement, 647.105, 647.107

Unarmed combat sports and entertainment wrestling, 463.995

Unauthorized practice of law, 9.166

Unemployment insurance, employer deposit or bond, 657.508

Union labels, 661.250

Unit ownership, sales, 100.905

Unlawful employment practices, generally,

Unlawful trade practices, see TRADE REGULA-TION AND COMPETITION

Urban flood safety and water quality district, 550.400, 550.410

Vending machines, food, 624.420

Veterinary medical laws, 686.270

Wages, unpaid, 652.340

Warehousing, grain, 586.285, 586.525

Waste water specialists, 676.613

Water, see WATER AND WATER RIGHTS

Weights and measures, security seal violations, 618.506, 618.516, 618.531, 618.541, 618.995

Wells, water, 537.781

INJUNCTIONS (Cont.)

Workers' compensation, see WORKERS' COM-PENSATION

Zoning, see LAND USE PLANNING

INJURY OR DESTRUCTION

Bonds, evidence of, 286A.185

Crimes and offenses, see CRIMES AND OFFENSES

Crops

(Generally), 105.810, 105.815

Pesticide application, 634.116, 634.172 **Fish,** see **COMMERCIAL FISHING**

Personal injuries, see PERSONAL INJURIES, generally

Property, see PROPERTY

Public records, see PUBLIC RECORDS

Statewide injury and violence prevention program, 431A.125

INMATES

Correctional institutions, see CORRECTIONAL INSTITUTIONS AND PROGRAMS

State institutions, see STATE INSTITUTIONS

INNOCENCE

See CRIMES AND OFFENSES

INNOVATION BOND ADMINISTRATION **FUND, OREGON**

(Generally), 284.749

INNOVATION BOND FUND, OREGON

(Generally), 284.746, 284.747

INNOVATION COUNCIL, OREGON

(Generally), 284.701 et seq.

Appropriations, see STATE FINANCE Bonds

(Generally), 284.746

Definitions, 284.745

Oregon Innovation Bond Administration Fund,

Oregon Innovation Bond Fund, 284.746, 284.747 Oregon Innovation Debt Service Fund, 284.748

Proceeds, use, 284.746 Committees, 284.706

Contracts, 284.706, 284.711, 284.740, 284.742

Creation, 284.706

Definitions, 284.701

Duties and powers, generally, 284.706, 284.711

Fees, 284.711, 284.742

Meetings, 284.706

Members, 284.706

Oregon Innovation Fund, see INNOVATION FUND, OREGON, generally

Reports, 284.715

Rules, 284.706, 284.742

Signature research centers, 284.740

State plan for innovation and economic competitiveness, 284.715

INNOVATION DEBT SERVICE FUND, OREGON

(Generally), 284.748

INNOVATION FUND, OREGON

(Generally), 284.720 Bond financing, 284.745 et seq. General Fund, not part of, 293.115 Grants, loans, and investments, 284.711, 284.720, 284.740, 284.742

INNOVATIVE GRANT PROGRAM

(Generally), 137.681, 137.682

INNOVATIVE PARTNERSHIPS PROGRAM, OREGON

See TRANSPORTATION

INNS

See HOTELS AND MOTELS, generally; TOURIST FACILITIES, generally

INOCULATIONS

See VACCINATIONS, IMMUNIZATIONS, AND INOCULATIONS, generally

INQUESTS

See DEATH

INSANITY

See MENTAL DISORDERS (CRIMES AND OFFENSES), generally; MENTAL ILLNESS AND MENTAL HEALTH, generally

INSECTS

Bees, see BEES, generally

Farm use zones, cultivation, insect species, 215.213, 215.283

Forest pest control, see FORESTS AND FORESTRY

Grazing lands, common school, protection, 273 815

Mobile home or manufactured dwelling parks, unsuitable siting, 446.100

Pesticides and pests, see PESTICIDES AND PESTS. generally

Potato, control methods research, 567.005 Stings, allergen treatment, see ALLERGIC RESPONSE TREATMENT, generally

Tourist facilities, control, 446.330

Vector control, see VECTOR CONTROL, generally

INSOLVENCY

See also BANKRUPTCY

Assignees or donees, tax liability, 314.310 Banks, see BANKS AND BANKING

Consumer finance license applicants, denial, 725 145

Cooperative corporations, liquidation, 62.695 Coordinated care organizations, see COORDI-NATED CARE ORGANIZATIONS

Credit unions, persons in articles of incorporation, certificate of approval, denial, 723.014

Grain warehousemen, 586.525, 586.527, 586.529 **Health care service contractors**, 750.085, 750.095

Insurance and insurers, see INSURANCE AND INSURERS

Judgments, bankruptcy discharge, 18.238 Marijuana laws, 475C.025

Medical, hospital services, employers, employee fees, 652.710

INSOLVENCY (Cont.)

Pawnbrokers, license denial, 726.075 Psilocybin Services Act, Oregon, 475A.243

Retirement benefits, public employees, 237.980, 238 445

Sale of goods, see SALES

Secured debts, evaluating collateral, dividend, 33.610

Secured parties, rights on disposition of collateral, 79.0315

Security broker-dealers, salespersons, mortgage brokers, investment advisers, 59.205, 59.265, 59.790

Vocational rehabilitation payments, exemption, 344.580

Voidable transactions, insolvency described, 95 210

Workers' compensation, see WORKERS' COM-PENSATION

INSPECTIONS AND INSPECTORS

See also EXAMINATIONS AND TESTS

Abandoned or derelict vessels, 830.911

Adult foster homes, 443.735, 443.755

 $\begin{array}{c} \textbf{Agriculture and horticulture, see AGRICULTURE} \\ \textbf{AND HORTICULTURE} \end{array}$

Alcoholic beverages, see ALCOHOLIC BEVERAGES

Alternative energy devices, tax credits, 469B.118 Amusement rides and devices, see AMUSEMENT RIDES AND DEVICES

Animal feeding operations, 468B.215, 468B.217

Animal rescue entities, 609.415, 609.420

Apiary Inspector, Chief, 602.020 Athletic trainers, 676.618, 688.715

Audits, see AUDITS AND AUDITING, generally

Backflow assemblies and cross-connections, 448.279

Bees. 602.020

Beverage container redemption, compliance, 459A.742

Body art practitioners, facilities, 676.618, 690.365, 690.405

Boilers and pressure vessels, see BOILERS AND PRESSURE VESSELS

Buildings, see BUILDINGS

Campaign finance statements, 260.205, 260.215 Cemeteries, 692.320

Charitable Prescription Drug Program, 689.776 Child care facilities, see CHILD CARE FACILI-

Child-caring agencies, see CHILD-CARING AGENCIES

Christmas tree growers, licensing, 571.510, 571.560

Cigarettes, see TOBACCO, SMOKING, AND INHALANT DELIVERY SYSTEMS

Commercial fishing, see COMMERCIAL FISHING Compost toilets, 447.124

Condominiums, see CONDOMINIUMS

Construction, see CONSTRUCTION AND CONSTRUCTION CONTRACTORS

 $\textbf{Contraceptives, condom stock,}\ 435.105$

 ${\bf Corporate\ shareholder\ meetings,}\ 60.223$

Correctional facilities, local, 169.040, 169.070

County auditors, books, 210.220

Crematories and alternative disposition facilities, 692.320

Dams, see DAMS AND RESERVOIRS

Denturists, facilities, 676.618

Dismantlers and dismantling businesses, 810.480, 822.130, 822.133

INSPECTIONS AND INSPECTORS (Cont.)

Drug manufacturing sites, decontamination, 453 900

Drug take-back programs, 459A.236

Dry cleaning facilities, 466.935 Earthquake-damaged structures

Entry and inspection, 455.448

Inspection warrant, etc., 455.448

Eggs, 632.761, 632.840, 632.847

Electricity, see ELECTRICITY

Electrologists, facilities, 676.618, 690.365, 690.405

Elevators, see ELEVATORS

Energy facility siting, 469.430, 469.564

Environmental health specialists, facilities, 676.618

Field burning, compliance, 468A.580, 468A.585 Fires and fire prevention, see FIRES AND FIRE PREVENTION

Fish and wildlife, see FISH AND WILDLIFE

Food, see FOOD AND BEVERAGES

Forest Practices Act, Oregon, generally, 527.630, 527.704

Funerals and funeral businesses, 692.320 Grain, see GRAIN

Hair design, barbering, and cosmetology facilities, 676.618, 690.225

Hazardous wastes and materials, see HAZARD-OUS WASTES AND MATERIALS

Health Licensing Office, general authority, 676.618

Hearing aid specialists, facilities, 676.618, 694.155 Hemp Commission, Oregon, 571.459, 571.480 Home health care providers, 443.019, 443.085, 443.105

Home inspectors, see CONSTRUCTION AND CONSTRUCTION CONTRACTORS

Hospitals, see HOSPITALS AND HEALTH CARE FACILITIES

 $\textbf{Hydraulic structures, generally,} \ 540.355$

In-home care agencies, 443.315

Indictments, 132.410, 132.420, 132.990

Initiative and referendum, chief petitioner accounts, 260.262

Labor and employment, see LABOR AND EMPLOYMENT

Land, entry upon, ORCP 43

Landscape Contractors Board, State, 671.550, 671.555

Lead-based paint activities, 431A.355

Levees, 540.355

Liquefied petroleum gas, see LIQUEFIED PETROLEUM GAS

Liquor, see ALCOHOLIC BEVERAGES

Livestock, see LIVESTOCK

Lottery drawings, security, 461.230

Marijuana, see MARIJUANA

Maritime Pilots, Oregon Board of, 776.126

Massage therapists, 687.123

Mattress stewardship program, 459A.180

Medical imaging practitioners, 688.560, 688.595

Midwives, facilities, 676.618

Mobile homes and manufactured structures, see MOBILE HOMES AND MANUFACTURED STRUCTURES

Motor carriers, see MOTOR CARRIERS

Motor vehicles, see MOTOR VEHICLES

Nontransplant anatomical research recovery organizations, 438.720

 $\textbf{Novelty lighters, enforcement,}\ 476.846,\ 476.856$

Oil and gas facilities, see OIL AND GAS

Onions, 632.211

Pests and pesticides

Nurseries, Christmas tree growers, 571.560

INSPECTIONS AND INSPECTORS (Cont.)

Pests and pesticides (Cont.) Records, 634.146, 634.322

Pollution, air or water, 468.095

Polysomnographic technologists, facilities, 676.618

Preliminary hearings, statements, depositions and memoranda, permitting, penalty, 135.990

Prevailing rate of wage, public works, 279C.850, 651 120

 ${\bf Producer\ responsibility\ program,}\ 459 A.962$

Psilocybin, see PSILOCYBIN

Public records, see PUBLIC RECORDS

Public utilities, see PUBLIC UTILITIES

Racketeering, 166.725, 166.730

Radioactive wastes and materials, 453.665, 453.685, 453.745, 469.564, 469.613

Railroads, see RAILROADS

Real estate marketing organizations, on-site inspection, 696.627

Recycling, producer responsibility program, 459A.962

Residential facilities, 443.415, 443.416, 443.417, 479.210 et seq.

Respiratory therapists, facilities, 676.618 Restaurants, see RESTAURANTS

Sales, goods, see SALES

Sewers and sewage systems, see SEWERS AND SEWAGE

Sexual offense therapists, facilities, 676.618

State lands, removal of materials, 273.235

State property, 279A.255

Swimming pools and facilities, 448.030, 448.040, 448.051

Tank vessel inspection program, 468B.375, 468B.380

Tanning facilities, 453.729

Timber and lumber, see TIMBER AND LUMBER Tobacco, smoking, and inhalant delivery sys-

tems, see TOBACCO, SMOKING, AND INHAL-ANT DELIVERY SYSTEMS

Trees

Highways, 366.365

Landlord-tenant law, 90.725, 90.727

Underground storage tank sites, 466.805

Veterinary facilities, 686.260, 686.600

Weights and measures, see WEIGHTS AND MEASURES

Wildlife, see FISH AND WILDLIFE

Wind erosion control, see WIND

X-ray machines, see X-RAYS

INSTALLMENT CONTRACTS, RETAIL

See RETAIL INSTALLMENT CONTRACTS, generally

INSTRUCTIONS

Jury, see EVIDENCE

INSTRUMENTS

Alteration, see ALTERATION OF INSTRU-MENTS, generally

Forgery, see FORGERY, generally

Negotiable, see NEGOTIABLE INSTRUMENTS, generally

Recording, see RECORDS AND RECORDING Secured transactions, see SECURED TRANSAC-

Simultaneous death, governing instrument, 112.570, 112.578, 112.586

State finance, see STATE FINANCE

INSTRUMENTS (Cont.)

Writings, see WRITINGS, generally

INSUFFICIENT EVIDENCE

Definition, 41.110

Involuntary dismissal of action, ORCP 54B

INSULIN

Diabetes treatment, 689.696, 743A.051, 743A.069

INSURANCE AND INSURERS

(Generally), 733.210, 742.003, 743.015, 743.104 Abandoned or unclaimed property, 98.314 Abuse of vulnerable persons, effect, 112.455 et seq. Accident, see HEALTH INSURANCE, generally Accounting, record forms, methods, 733.150, 733.170, 733.210, 733.220

Accounts, organization, examination fees, 731.804, 737.235

Acquisitions and mergers

(Generally), 732.517 et seq. Activities prohibited, generally, 732.521 Approval, 732.527, 732.528, 732.529 Asset acquisition, 732.531

Change in control of insurer, application of laws, 732.537

Compensation, prohibitions, directors and officers, 732.325

Definitions, 732.518

Divestiture, notice, 732.521

Effect of merger or consolidation, 732.538

Equity valuation, 732.531

Foreign or alien laws, compliance, 732.536

Hearings, 732.526, 732.527, 732.544

Injunctions, 732.547

Jurisdiction, persons attempting control of domestic insurer, 732.541

Monopoly or substantial diminishment of competition, orders, 732,542, 732,544

Notification of acquisition, 732.539

Penalties, 731.988, 732.544

Post-approval procedures, 732.529

Procedures, generally, 732.523

Prohibited activities, generally, 732.521

Providing information to certain persons, requirement. 732.556

Purpose of statutes, 732.517

Rehabilitation grounds, 734.150

Remedies, violations, 732.547

Rules, 732.539

Severability of provisions, 732.546

Statement of acquisition, generally, 732.523, 732.533

Subsidiaries, 732.549

Actions and proceedings

Administrative procedure, see Administrative procedure, this topic

Appeals, see Appeal and review, this topic

Civil penalty, recovery, 731.988

Discovery, agreements or policies, ORCP 36B

Enforcement, generally, 731.256

Fire insurers, mutual, assessment recovery, 742.250

Insolvent insurers, claims, 734.270

Limitations, see LIMITATION OF ACTIONS AND PROCEEDINGS

Surplus lines insurers, 735,485, 735,490

Adjusters, see INSURANCE PRODUCERS, ADJUSTERS, AND CONSULTANTS, generally

Administrative procedure

(Generally), 731.240

INSURANCE AND INSURERS (Cont.)

Administrative procedure (Cont.)

Acquisitions and mergers, 732.526, 732.527, 732.528, 732.544

Cease and desist orders, generally, 731.252

Police, firefighters, life insurance coverage, 243.055 Rating schedules, organizations, 737.340, 737.342

Advance directives for health care, effect, 127.565 Advance payments, see TORTS

Adverse benefit determinations

Disability income insurance, 743B.260

Health insurance, see **HEALTH INSURANCE**

Adverse underwriting decisions

Basing on previous adverse decision, 746.660 Credit history or insurance score, use, 746.650, 746.661, 746.662, 746.663

Homeowner insurance, 742.277, 742.278, 746.650, 746.686, 746.687, 746.688

Previous, information concerning, 746.655

Reasons, providing applicant, policy holder or individual, 746.650

Advisory committees, 731.216

Affidavits

Claims, liquidation, rehabilitation of insurers, 734.280

Expenditures of insurers exceeding \$100, 732.320 Foreign

Decisions, orders, enforcement, 731.258 Insurers, 731.362, 746.320, 746.330

Reciprocal insurers, financial statements, 731.370 Unauthorized insurers, actions against, 731.324, 746.320, 746.330

Aggregate insurance, 731.504

Agreements for rate modification, 737.312 Alien insurers, see Foreign and alien insurers, this topic

Amusement rides, operation, requirement, 460.320

Annuities, see ANNUITIES, generally Antitrust law, permitted activities, 646.740 Appeal and review

Acquisitions, approval or disapproval, 732.528 Administrative procedure, see Administrative procedure, this topic

Adverse benefit determinations, see Adverse benefit determinations, this topic

Attorney fees, 742.061

Cease and desist orders of commissioner, 731,252 Certificate of authority suspension or revocation, 731.418

Delinquency proceedings, 734.120

Disability income insurance, 743B.260

Foreign decisions, orders, stay of proceedings,

Guaranty association, insurer insolvency, 734.825 Health insurance, see **HEALTH INSURANCE**

Rating matters, 737.342

Rating organization license suspension, 737.545

Application of statutes

Generally), 731.022, 731.026, 742.001, 742.018 Captive insurers, 735.152, 735.164

Charitable gift annuities, 731.038, 731.039

Corporation law, 732.005

Essential property insurance regulation, 735.035 Exemptions, generally, 731.036, 731.042

Guaranteed asset protection waivers, 646A.773 Health care service contractors, 750.055

Insolvency, liquidation, rehabilitation, 734.540,

734.710

Multiple employer welfare arrangements, 750.333 Premium financing, 746.425

Rating law, 737.035

Separate account management committee, 733.230

Application of statutes (Cont.)

Small Business Health Options Program, 741.342 State Accident Insurance Fund Corporation,

Surplus lines insurers, 735.492

Vehicle protection product warranties, 646A.432

Applications

Consent, requirement, 743.038 Domestic insurers, 732.135, 732.145 Life insurance, 743.039, 743.044 Policy, contents, 742.016 Representations, 742.013 Use, 742.016

Approval, director, 742.003, 742.005, 742.007, 742.008, 743.015

Armed Forces membership association, 748.601 Articles of incorporation, 732.095 et seq.

Assessments

Assessment policies, special contents, 742.036 Health insurance, see **HEALTH INSURANCE** Own risk and solvency assessments, see Own risk and solvency assessments, this topic Supporting Department of Consumer and Business Services budget, 731.804

Assets

Accounting, 733.010, 733.020, 733.140, 733.150, 733,160

Acquisition, domestic insurers, 732.531 Attachment and garnishment, 734.320 Captive reinsurers, management, 735.186

Deposits, see **Deposits**, this topic

Disallowance, accounting hearings, 733.140 Insolvent insurer, disbursing, 734.635

Location, domestic insurers, 732.245

Assignments

Cause of action against insurer, 31.825 Deposited securities, to director, 731.620 Directors, officers, employees of insurers, 743.228 Exemption, creditors, 743.049

Insolvent insurers, claims against, to guaranty association, 734.630

Policies

(Generally), 743.043 Fire, 742.206, 742.242 Group life, 743.345

Mutual insurer members, 732.465

Premium financing agreements, secured transactions, 746.525

Surety bond, assignees, 742.352, 742.356

Support obligations, policy proceeds, 25.213

Attachment of proceeds, 18.352

Attorney General, enforcement of law, 731.256, 731.258

Attorneys and law practitioners

Client security fund, exemption, 9.625

Fees, see ATTORNEY FEES

Insurance producer licensing exemption, 744.056 Legal access providers, see LEGAL ACCESS PRO-VIDERS, generally

Legal expense organizations, see LEGAL **EXPENSE ORGANIZATIONS**, generally

Legal services insurance, see LEGAL SERVICES **INSURANCE AND CONTRACTORS**, generally

Professional liability fund, see BAR, OREGON STATE

Professional liability insurance, carrying, 9.080 Reciprocal insurers, 731.370, 731.458, 731.470, 731.570, 731.840

Service of process, on, 746.320, 746.360 Unauthorized insurer regulation, exception, 746.310

INSURANCE AND INSURERS (Cont.)

Audits

Annual, 731.488

Compliance self-evaluative audits, see Compliance self-evaluative audits, this topic

Insurers, 731.300, 731.316

Self-service storage facility insurance, 744,866

Automobiles, see Motor vehicles, this topic

Banks, see BANKS AND BANKING

Bar, Oregon State

Client security fund, exemption, 9.625 Property, 9.010

Binders, contents, coverage, 742.043, 742.048 Blood tests, HIV, consent and disclosure, 433.045 Bodies, liability, 30.290

Boilers, pressure vessels, 480.600

Bonds and undertakings

(Generally), 731.652, 734.210 Captive insurers, 735.162

Delinquency proceedings, insurers, 734.210 Department of Consumer and Business Services Director, 731.652, 734.210

Foreign decisions, orders, stay of proceedings, 731.258

Organization, operation, insurers, 732.105, 732.115 Surety companies, see SURETY COMPANIES Unauthorized insurers, court actions, 731.328

Bylaw provisions, incorporation, restrictions, $742.0\bar{3}3$

Canada, see CANADA

Cancellation

Bonds and undertakings, sureties, 742.358, 742.362, 742.366

Commercial liability insurance, 731.482, 742.706 Credit history or insurance score, use, personal insurance, 746.663

Fire insurance, mutual insurer, 742.254 Homeowner insurance, 742.277, 742.278, 746.687 Motor vehicle insurance, driving record, prohibition,

Premium finance agreements, 746.505

Premium financing, regulation, 746.495, 746.505, 746.515

Sureties, bonds and undertakings, 742.358, 742.362, 742.366

Capital and surplus

See also Liquidation and rehabilitation, this topic

(Generally), 731.554

Advancements, withdrawal, reciprocal insurers, 731.570

Captive insurers, 735.162

Essential property insurance, association assessments, 735.065

Financial statements, 731,574, 731,812

Guaranty association, insolvent insurers, assessments, restriction, 734.570

Impaired insurers, 732.155, 732.225, 732.230

Reciprocal insurers, 731.566, 731.570

Rehabilitation, grounds, 734.150

Reinsurance, assuming insurers, 731.520

Required capitalization, defined, 731.132 Title insurers, 731.562

Captive insurers

(Generally), 735.150 et seq. Actuarial opinion, annual, filing, 735.168 Allowable risks, 735.168

Application of statutes, 735.152, 735.164

Asset management, captive reinsurers, 735.186 Association captive insurers, 735.150, 735.164, 735.166, 735.172

Business name, 735.160

Capital and surplus requirements, 735.162

INSURANCE AND INSURERS (Cont.) INSURANCE AND INSURERS (Cont.) Captive insurers (Cont.) Certificates of authority (Cont.) Captive reinsurers, 735.150, 735.186, 735.188, Fire insurers, 742.248 $7\bar{3}5.190$ Foreign or alien insurers Certificate of authority, 735.158, 735.164, 735.178, (Generally), 731.362 Acquisition or merger involving, 732.536 Confidential information, disclosure, 735.152, Captive insurers, 735.164 735.156 Domestic insurer, becoming, 731,363 Definitions, 735.150 Suspension or revocation, 731.414, 731.422 Dividends and distributions, 735.162 Variable life, annuity insurers, 731.396 Examination, 735.174, 735.182 Fraternal benefit societies, see FRATERNAL Fees, 735.158, 735.164 BENEFIT SOCIETIES Financial condition, reports, 735.172 Governmental agencies, issuance forbidden, Foreign or alien insurers 731.390 Branch captive insurers, 735.150, 735.162, Guaranty association membership, requirement, 735.164, 735.172, 735.180, 735.182 734.550 Definitions, 735.150 Incorporation articles, prerequisite, 732.105, Domestic captive insurer, becoming, 735.158 732.115, 732.155 Examination, 735.182 Issuance, 731.288, 731.386, 731.390, 731.402, Foreign captive insurers, generally, 735.184 731.410, 731.422, 731.470 Reports and statements, filing, 735.172 Investment requirements, association captive insur-Acting without authority, 732.175 ers, 735.166 Directors, officers, debts prior to issuance, Loans to parent or affiliate, prohibition, 735.166 732.165Permit to organize; application, fees, 735.164 Organization permits, issuance, 732.055 Pure captive insurers, incorporation, 735.164 Policies, issuance within year of certification, Rating organizations, exemption, 735.170 732.155Reports, 735.162, 735.172, 735.176 Reciprocal insurers Requirements, generally, 735.158 (Generally), 731.369, 731.382 Risk distribution pool, participation, 735.168 Attorney, issuance to, 731.470 Rules, 735.154, 735.168, 735.172, 735.180 Financial statement, 731.370 Security for branch captive insurers, 735.162 Surplus requirements, 731,566 Sound actuarial principles, compliance, 735.176 Rehabilitation grounds, revocation, 734.150 Suspension or revocation, certificate of authority, Reinstatement, 731.410, 731.426 735.178 Renewal, 731.386, 731.402, 731.410, 731.422 Tax treatment, 317.667 Required, 731.354, 731.356, 731.358, 731.362, Types of insurance, restrictions, 735.158 731.369, 732.175 Casualty insurance, see Property and casualty Service of process, reciprocal insurers, 731.370 insurance, this topic Subscription funds, escrow pending issuance, Certificates and certification 732.145 Certificates of authority, see Certificates of Surety insurers, 742.350 authority, this topic Suspension or revocation Certificates of incorporation, 732.115 et seq. (Generally), 731.252, 731.414, 731.418, 731.422, Definition, certificate, certificate holder, 731.069 731.426 Documents, records, 731.268 Acquisitions, orders, violations, 732.544 Health insurance exchange, 741.002, 741.310 Captive insurers, 735.178 Policies, readability, 743.106 Holding companies, 732.584 **Certificates of authority** Rating law violations, 737.045 (Generally), 731.382, 731.406 Reciprocal insurers, 731.470 Amendment, charter changes, 731.398 Unfair discriminations, 746.015 Application funds, escrow pending issuance, Termination, 731.410 732.145 Title insurers, 731.562 Bonds, 732.105, 732.115 Unauthorized insurers, required, court proceedings, Capital, surplus requirements, 731.562, 731.566 746.340 Captive insurers, 735.158, 735.164, 735.178. Unfair discrimination, revocation or suspension, 735.188746.015 Certificates of incorporation, prerequisite, 732.115 Variable life, annuity insurers, 731.396 Continuation Charitable and nonprofit organizations (Generally), 731.410 Beneficiaries, life insurance, 743.044 Complaints, consideration, 731.288 Blanket health insurance, 743.536 Refusal, 731.386, 731.414, 731.418, 731.422 Charitable gift annuities, application of Insurance Court proceedings, unauthorized insurers, required, Code, 731.038, 731.039 746.340 Fraternal benefit societies, see FRATERNAL Defined, 731.072 BENEFIT SOCIETIES, generally Domestic insurers, 731.358 Indemnification, 65.411 Eligibility, 731.382 Charter provisions, incorporation, restrictions, Escrow, capital stock subscriptions, 732.145 Exemptions, 731.042, 731.374 742.033 Expiration, 731.410 Charter schools, 338.115 Child care facilities Failure to procure, bond, 732.105 Homeowner or fire policy, 742.260 FAIR plan association membership, requirement,

Liability insurance, 278.322

Civil penalties, see Fines and penalties, this topic

735.045

Fees, see Fees, this topic

Administration not waiver, 742.056 Legal proceedings, disclosure of materials, 731.764, Adverse benefit determinations, see Adverse ben-731.766 efit determinations, this topic Privileged and confidential information Defending, costs, stated liability limit, 742.063 (Generally), 731.761 Essential property insurance, payment, 735.095 Application of other laws, 731.770 Homeowner insurers, prohibited uses of claims, Authority of director, 731.762 746.686 Civil, criminal or administrative proceedings, Insolvency, see Guaranty of insolvent insurers, 731.764, 731.766 this topic; Liquidation and rehabilitation, this Courts, in camera view, 731.764, 731.766 topic Exceptions, 731.768, 731.770 Investigation, pretext interviews, 746.615 Waiver of privilege, 731.764, 731.766 Management, rule, 278.120 Waiver of privilege, 731.764, 731.766 Payment as discharge, 743.041 Compliance with law, 731.022 Third party liability claim settlements, notice, Condominiums, 100.415, 100.435 731.492**Confidential information** Transfers, secured transactions, exception, 79.0109 See also Information collection, use, and dis-Unauthorized insurer, refusal to pay, 746.310 closure, this topic Unfair settlement practices, 746.230, 746.233 (Generally), 705.137 Classes of insurance, 731.150, 742.041 Agreements for sharing and use of information, Client security fund, attorneys, exemption, 9.625 705.138, 705.139 Combination policies, issuance, 742.026 Captive insurers, 735.152, 735.156 Commercial liability insurance Compliance self-evaluative audits, see Compliance Cancellation and nonrenewal self-evaluative audits, this topic (Generally), 742.700 Definitions, 742.700 Corporate governance annual disclosures, 732.686, $7\bar{3}2.689$ Exemptions, 742.710 Own risk and solvency assessments, 732.672 Grounds, 742.702 Reports, see Reports, this topic Hearing, 742.704 Valuation of reserve liabilities, 733.337 Nonrenewal, 742.706 Conflicts of interest, see ADVERSE OR PECUNI-Notice ARY INTERESTS (Generally), 742.702 Consent to insurance, insured, writing, 743.038 Receipt, proof, 742.708 Conservation, foreign and alien insurers, 734.190, Renewal, 742.706 Commercial automobile, defined, 731.074 Conservatorships, see CONSERVATORSHIPS Defending claims, cost, inclusion, stated liability Consolidation, see Acquisitions and mergers, this limits, 742.063 Defined, 731.074 Construction and interpretation Form, filing, defense cost, liability limits, 742.063 (Generally), 731.016, 731.052, 742.018, 742.038 Joint underwriting associations, see Joint under-Classes, definitions, coverage, 731.150 writing associations, this topic Essential property insurance, 735.025 Legislative findings, 735.200 Guaranty association, insolvent insurers, 734.530, Market assistance plans, see Market assistance plans, this topic Policy provisions, 742.018, 742.038, 743.486 Rate filings, 737.207 Rates and rating organizations, 737.025, 737.560 Umbrella policies cancellation and nonrenewal, Construction contractors, license requirement, exemption, 742.710 701.073, 701.081, 701.084, 701.470 Commissioner, 705.105 Construction projects, certain, exception to ficti-Community care providers, mental disorders, tious grouping prohibitions, 737.602, 737.604 278.315 Consultants, see INSURANCE PRODUCERS, Community colleges and districts, see COMMU-ADJUSTERS, AND CONSULTANTS, generally NITY COLLEGES AND DISTRICTS Consumer and Business Services, Department of, Complaints see CONSUMER AND BUSINESS SERVICES, Confidentiality, 731,264 **DEPARTMENT OF**, generally Recording, 731.288 Contents, 742.021, 742.023, 742.028 Unauthorized insurers, injunctions, 731.356 Continuing education, licensees Compliance self-evaluative audits Adjusters, 744.521 Application of laws, statutory or common law privi-Consultants, 744.614, 744.665 lege, evidence, 731.770 Producers, 743.262, 744.072 Authority of director, 731.762, 731.764 Civil, criminal or administrative proceedings, dis-Contracts and agreements Corporate governance annual disclosures, 732.686, closure of material, 731.764, 731.766 732.689Courts, in camera review, 731.764, 731.766 Definitions, 731.760 Dental services contracts, 735.515 Exclusive agency, 732.220 Director, authority, 731.762, 731.764 Management of insurer, exclusion of board of direc-Disclosure, 731.762, 731.764, 731.766, 731.768, tors, 732.215 Documents, submission to director, 731.762 Own risk and solvency assessments, confidentiality, 732.672 Evidence, application of laws, 731.770 Exceptions to privilege, 731.768 Policy as contract, 742.016 Insurance compliance self-evaluative audit docu-Premium financing agreements, 746.475, 746.525 ment, defined, 731.760 Public bonds and funds, investment, 294.035

INSURANCE AND INSURERS (Cont.)

Compliance self-evaluative audits (Cont.)

INSURANCE AND INSURERS (Cont.)

INSURANCE AND INSURERS (Cont.) INSURANCE AND INSURERS (Cont.) Conviction of crime, application for consent to **Definitions** (Cont.) engage or participate in insurance business, Domestic Insurer, 731.082 731.428Risk, 731.086 Cooperative corporations, insurance, indemnification liability, 62.478 Domicile (Generally), 731.092 Coordinated care organizations, see COORDI-Alien insurer, 731.096 NATED CARE ORGANIZATIONS, generally Essential health benefits, 731.097 Corporate taxation, see CORPORATE TAXATION Foreign insurer, 731.082 Corporations Acquisitions and mergers, see Acquisitions and Group health insurance, 731.098 Home protection insurance, 731.164 mergers, this topic Captive insurers, see Captive insurers, this topic Home service agreement, 731.164 Independently procured insurance, 731.099 Corporate governance annual disclosures, 732.680, Industrial life insurance, 731.166 732.683, 732.686, 732.689 Insurance, 731.102 Corporation law, application, 732.005 Insurance holding company system, 732.548 Dissolution, claims, 60.644 Insurance producer, 731.104, 732.810 Foreign, see Foreign and alien insurers, this Insurer, 731.106 topic Internationally active insurance group, 732.548 Incorporators, 732.085 Judgment, 731.112 Indemnification, 60.411 Lease insurance, 731.178 Insurer powers, 732.205, 732.210 License, 731.072 Name, 731.430, 735.160 Limited benefit coverage, 731.114 Powers, 732.205, 732.210 Major disaster, 742.053 Registered office, agent, 731.434 Marine and transportation insurance, 731.174 Stock, investments, 733.630, 733.635 Mortgage insurance, 731.178 Mutual insurer, 731.142 Actions and suits Negotiate, 731.104 Liquidation, rehabilitation assessment objec-Own risk and solvency assessment, 732.650 tions, 734.440 Person, 731.116 Policies, claims, actions on, 742.061, 742.536, Policy, 731.122, 743.103 Property insurance, 731.182 Hearings, rating law violations, 737.045 Reciprocal insurer, 731.142 Court orders, liquidation, rehabilitation, see Liq-Reinsurance, 731.126 uidation and rehabilitation, this topic Reinsurance intermediary broker, 744.800 Credit history or insurance score, use by insur-Reinsurance intermediary manager, 744.800 ers, 746.650, 746.661, 746.662, 746.663 Required capitalization, 731.132 Credit unions, see CREDIT UNIONS Retail insurance producer, 744.093 **Crimes and offenses** Sell, 731.104 Conviction, application for consent to engage or par-Solicit, 731.104 ticipate in insurance business, 731.428 State, 731.136 Enforcement, see Enforcement of laws, this topic Stock insurer, 731.142 Investigation and prosecution, cooperation with Subscriber, 731.142 state and federal agencies, 731.592 Surety insurance, 731.186 Reporting criminal conduct, 731.590, 731.592, Surplus lines insurance, 731.144 731.594Title insurance, 731.190 Trade practices, see Trade practices and Transact insurance, 731.146, 731.486 offenses, this topic Travel insurance, 744.101 Customer information from other insurance pro-Unauthorized insurer, 731.066 ducer, use, financial institutions, 708A.005, Wet marine and transportation insurance, 731.194 708A.120 Wholesale insurance producer, 744.093 Debt buyers, 646A.646 Delinquency proceedings, see Liquidation and Defending claims, costs, liability limit statement, rehabilitation, this topic Delivery of policy, 742.046 Defenses, waiver, policy provisions, 742.056 Dentists and dentistry, see DENTISTS AND DEN-**Definitions** TISTRY Action, 731.056 **Deposits** Adverse benefit determination, 743B.001, 743B.260 Acceptance, Department of Consumer and Business Alien insurer, 731.082 Services, 731.604 Annuity, 731.154, 743.262 Amount, 731.624, 731.628 Authorized insurer, 731.066 Assets, as, financial condition, 733.010 Business entity, 731.116 Assignment, securities, 731.620 Captive insurer, 735.150 Consumer and Business Services, Department of, Casualty insurance, 731.158 731.608, 731.628 Certificate of authority, 731.072 Deficiency, determination, 731.616 Classes, exclusive, 731.150 Depository banks, contracts, Department of Con-Commercial liability insurance, 731.074 sumer and Business Services Director, 731.642 Construction, 731.052, 731.150 Duration, 731.648, 731.652 Corporate governance annual disclosure, 732.650 Eligible assets, 731.640

Exchange of assets, 731.612

(Generally), 731.624, 731.636

Foreign and alien insurers

Covered life, 731.075

Department, 731.076

Director, 731.076

Deposits (Cont.) Domestic insurers (Cont.) Foreign and alien insurers (Cont.) Defined, 731.082 Examination, 731.300 Holding company registration, see Holding com-Purpose, 731.608 panies, registration, this topic Home protection insurers, 731.624 Home office, 732.245 Income, recovery, 731.612 Mutual insurers, see Mutual insurers, this topic Inspection, 731.612 Organization, 732.015 et seq. Levy on, approval, 731.644 Rules Losses, payment from prohibited, 731.644 (Generally), 732.572 Policyholders, by, 731.446 Acquiring shares, 732.410 Purpose, 731.608 Actuary, opinion, 733.304 Reciprocal insurers Holding companies, 732.572 (Generally), 731.369, 731.632 Home office, 732.245 Purpose, 731.608 Report to shareholders, 732.460 Reinsurance, 731.628, 731.648, 731.652 Securities transactions, 732.420, 732.430, Release, 731.648, 731.652 732.435, 732.445, 732.450, 732.455Retaliatory provisions, 731.854, 731.859 Shares, own, acquisition, 732.410 Special, 731.328, 731.624, 734.300, 746.340 Domestic violence victims, discrimination, Surety bonds, approval, 731.640 746.015 Title insurers, 731.624 **Domicile** Unauthorized insurers, required, court proceedings, Definitions, 731.092, 731.096 731.328, 746.340 Transfer, unincorporated foreign insurer, 731.367 Unearned premiums, 731.608 Transferring to other state, 731.364, 731.365 Valuation, 731.616 Economic development projects, loan guarantee Workers' compensation insurance, 731.608, programs, 285B.206 731.628, 731.640 Educators Benefit Board, Oregon, see EDUCA-**Director** TORS BENEFIT BOARD, OREGON, generally Bond, 734.210 Effective date of coverage, 742.048 Duties and powers, 731.236, 731.256 Electronics, portable, see PORTABLE ELEC-Immunity, 731.314, 734.690, 734.870, 742.572 TRONICS INSURANCE, generally Oaths, 731.232 Embezzlement, rehabilitating domestic insurer, Report, annual, 731.280 order, 734.150 Service of process on, 731.434 **Emergencies and disasters** Subpoena power, 731.232 (Generally), 731.870 Directors, see Officers and directors, this topic Continuity of insurer's management, 732.250 Disability income insurance, adverse benefit Emergency road service, Insurance Code exempdeterminations, 743B.260 tion, 731.036 Disasters, see Emergencies and disasters, this Fires, see Fires and fire prevention, this topic Governor's declaration, effect, 731.870 Disclosure, information, see Information collec-Homeowner insurance, see Homeowner insurtion, use, and disclosure, this topic ance, this topic Discount medical plans, see DISCOUNT MEDI-Reimbursements, private emergency responders, CAL PLANS, generally 746.137 Discovery, agreements or policies, ORCP 36B Total loss of residence contents, procedures, 742.053 Discrimination **Enforcement of laws** (Generally), 746.015 (Generally), 731.016, 731.256 Domestic or sexual violence victims, 746.015 Attorney General, assistance, 731.258 Driving record, 746.260 Cease and desist orders, generally, 731.252 Geographic location, Portland, 746.018 Complaints, use, 731.264 Health insurance, see **HEALTH INSURANCE** Fines and penalties, see Fines and penalties, this Insurers and agents, discriminating against, topic 746.160 Rating laws, 737.045, 737.215 Life settlement contracts, 744.382 Restitution, 731.256 Organ or tissue donations or transplants, 441.078. Unauthorized insurers, 731.356 746.023 Written notice to insured, requirement, effectuating Policy terms and conditions, 746.015 laws, 731.259 Rates, 737.310, 746.015, 746.018 Environmental claims, see HAZARDOUS Rating organization services, 737.360 WASTES AND MATERIALS Unmarried women, health insurance, 743A.084 Errors and omissions insurance Disposition of revenues, 731.292 Dissolution, annulment, or separation, see DIS-Debt buyers, 646A.646 Insurance consultants, 744.635 SOLUTION, ANNULMENT, OR SEPARATION Managing general agents, maintaining, 744.303 Dissolution, insurers, voluntary, 732.235 Dividends and distributions Reinsurance intermediary managers, 744.818 Securities broker-dealers and investment advisers, Captive insurers, 735.162 Holding companies, 732.576 Third party administrators, 744.726 Impaired or insolvent insurers, 734.840 Escrows, see ESCROWS AND ESCROW AGENTS Recovery, 732.592 Essential property insurance, see FAIR Plan Restrictions, generally, 732.225 **Domestic insurers** Association, this topic Estoppel, defenses, policy provisions, 742.056 (Generally), 732.005 et seq. Evidence, see EVIDENCE Corporation law, application, 732.005

INSURANCE AND INSURERS (Cont.)

INSURANCE AND INSURERS (Cont.)

Examinations, see Investigations and examinations, this topic

Excess coverage, premium return, 742.058

Exchange facilitators, 673.810

Exchange of information, see Information exchanges, this topic

Exclusive agency contracts, 732.220

Execution

Decisions, orders, foreign, enforcement, 731.258 Indemnity of debtor, levy on, 18.352

Exemptions

Certificates, 731.042, 731.374 Fraternal benefit societies, 748.601 Guaranteed asset protection waivers, 646A.773 Insurance Code, generally, 731.036, 731.042 Proceeds, creditors, 743.046 et seq.

Securities Law, 59.035, 731.046

Expenditures, insurers, approval, 732.320 FAIR Plan Association

(Generally), 735.015, 735.025, 735.035 Appeals by member insurers, 735.095

Application of statutes, 735.035

Assessment of members, 735.065, 735.075

Assessments, refund, 735.075

Association powers, exercise, 735.045

Defined, 735.005

Financial reports to director, 735.105

Legal immunity, 735.145

Meetings, 735.055, 735.095

Members, 735.055, 735.095

Quorum, 735.055

Service insurers, designation, 735.005, 735.075

Borrowing funds, 735.075

Claims payment, 735.095

Construction of law, 735.025

Creation of association, 735.045

 $Definitions,\,735.005$

Duties and powers, 735.065, 735.075

Education, crime prevention, 735.065

Fees, taxes, exemption, 735.115 Immunity, legal action, 735.145

Inspection bureaus, 735.005, 735.065, 735.075

Insurance procurement, 735.065, 735.095

Membership requirement, 735.045

Plan of operation, 735.045, 735.065, 735.085, $735.09\bar{5}$

Purpose of law, 735.015

Regulation as insurer, 735.105

Service insurers, 735.005, 735.065, 735.075

Statutes, purpose, construction, application,

735.015, 735.025, 735.035

Taxes, fees, exemption, 735.115

Family and medical leave, see FAMILY AND MEDICAL LEAVE

Faucet aerators, installation, 693.025

Federal law, effect, 731.012

(Generally), 731.804

Actions, suits, attorneys, 737.245, 742.061, 742.504,

742.536, 742.538, 746.350

Captive insurers, 735.158, 735.164

Certificate of authority

(Generally), 731.410, 731.804

Captive insurers, 735.158

Suspension, payment during, 731.426

Directors, officers of insurers, prohibitions, 732.325

Exemption certificate, 731.042

FAIR plan association, exemption, 735.115

Guaranty association, exemption, 734.670

INSURANCE AND INSURERS (Cont.)

Fees (Cont.)

Insurance producers, adjusters, and consultants, see INSURANCE PRODUCERS, ADJUST-ERS. AND CONSULTANTS

Long term care insurance, public employees,

Mortgage insurers, waiver request, 731.516

Motor vehicle rental companies, licensure, 744.858

Organization, stock insurers, 732.025

Portable electronics insurance, limited license,

Prohibited, state officers and employees, 731.228

Rating organization license, 737.355

Records, copying, 731.268

Report, state, 731.272

Retaliatory, 731.854

State, receiving, disposition, reporting, 731.272,

Surplus lines insurance, 735.430, 735.455

Tax Court review, none, 305,410

Taxation, gross amount of premiums, 731.808

Unauthorized insurers, court actions, service of process, 731.324

Wet marine and transportation insurance, 735.430 Witness, 731.232, 742.504

Fictitious groupings

Exceptions to prohibitions

(Generally), 737.600

Construction projects, certain, 737.602, 737.604

Prohibitions, 737.600

Filings

See also **Reports**, this topic

Acquisition, statement of, 732.523

Actuarial opinions, captive insurers, 735.168

Advisory organizations, rate assistance, 737.510

Alien insurers, 731.362, 735.172

Annual statements, 731.410, 731.574, 735.172

Articles of incorporation, 732.105, 732.115, 732.155

Assumed names, 731.430

Bonds, 732.105, 732.115

Deposit release, 731.652

Domestic mutual insurers, bylaws, 732.480 Essential property insurance operation plan,

735.085, 735.095

Exclusive agency contracts, 732.220

Exemption, certain filings, 742.004

False, 731.260, 731.296

Fees, 731.804

Foreign insurers, 731.362

Guaranteed arrest bond, 742.376

Guaranty association operation plan, insolvent

insurers, 734.590

Health insurance, see **HEALTH INSURANCE** Holding company registration, see Holding com-

panies, registration, this topic

Insolvent insurers, guaranty association operation plan, 734.590

Insurance scoring models, 746.662

Life insurance, see LIFE INSURANCE

Motor vehicle rental companies, 744.856

Name, capital stock subscriptions, applications, 732.135

Nonforfeiture law, operative date, 743.204

Organization permit applications, 732.055, 732.065

Policy forms, 742.003, 742.004, 743.015

Premiums, computation, life, compliance notice, 743.216

Process service, notice, demand, 731.434

Proxy solicitation material, 732.415

Rates, plans, schedules, 737.205, 737.320, 742.004, 743.015 et seq., 750.655

Reciprocal insurers, 731.369, 731.370

INSURANCE AND INSURERS (Cont.)	INSURANCE AND INSURERS (Cont.)
Filings (Cont.) Registered office, agent, 731.434	Fire insurance (Cont.) Waiver, 742.220, 742.222
Rentals, purchases, rates, 746.130	Fires and fire prevention
Sales material, 742.009	See also Emergencies and disasters , this topic
Security ownership, stock insurers, 732.430	Fire insurance, see Fire insurance, this topic
Variable life, nonforfeiture benefits computation,	Rural fire protection districts, see RURAL FIRE
743.230 Wet marine and transportation insurance taxes,	PROTECTION DISTRICTS Wildfires, see WILDFIRES AND WILDFIRE
731.828, 731.834	PREVENTION
Financial institutions, see FINANCIAL INSTITU-	Fireworks sales or displays, 480.150
TIONS	Foreign and alien insurers
Financial statements, 731.574, 731.812, 735.172 Fines and penalties	Acquisition or merger involving, 732.536
(Generally), 731.988, 731.992	Annual statements, 731.574, 731.812 Captive insurers, see Captive insurers , this topic
Acquisitions, violations, 731.988, 732.544	Certificates of authority, see Certificates of
Annuities, sale or recommendation, producer or	authority, this topic
insurer violations, 743.262	Conservation, 734.190, 734.200
Health insurance, see HEALTH INSURANCE Holding companies, 731.988, 732.584	Defined, 731.082
Motor vehicle rental companies, 744.858	Deposits, see Deposits , this topic Domestic insurer, becoming, 731.363
Portable electronics insurance, 646A.841	Exemption, regulation, licensing, admission,
Risk retention groups, subjection to, 735.345	731.378
Self-service storage facility insurance, 744.868 Travel insurance, 744.107	Insolvent, guaranty association duties, 734.810
Fire insurance	Investments, 733.510
Abandonment prohibited, 742.236	Liquidation, see Liquidation and rehabilitation this topic
Actions, claim recovery, 742.240	Notes, security, mortgages or trust deeds, taking,
Additions to policy, 742.220 Appraisal, waiver, loss, 742.222, 742.232	enforcing, etc., 731.380
Assignment, 742.206	Reciprocal, see Reciprocal insurers , this topic
Cancellation, 742.224, 742.226, 742.254	Registration exemptions, 732.551 Regulation exemption, licensing, admission,
Certificate of authority suspension or revocation,	731.378
731.418 Child care facilities, 742.260	Rehabilitation, see Liquidation and rehabilita-
Coverage	tion, this topic
Additional, 742.218, 742.244	Requirements, generally, 731.362 Risk retention groups, 735.315
Exclusions, 742.210, 742.212, 742.214, 742.216,	Statements, annual financial, 731.574, 731.812
742.244 Limitations, 742.200, 742.214	Taxes
Death, family occupancy continued, 114.005	Exemptions, 731.381
Examinations, waiver, 742.222	Retaliatory taxes, 731.840, 731.854, 731.859 Transfer of domicile, unincorporated authorized for
Exceptions, limitations, policy requirements,	eign insurer, 731.367
742.200, 742.204, 742.210 Form, 742.206	Unauthorized, service of process, 746.320
Fraud, 742.208	Unrelated business, prohibition, 731.450
Loss	Venue, delinquency proceedings, 734.110 Foreign decisions, orders, enforcement, 731.258
Actions, suits, claim recovery, 742.240 Appraisal, 742.232	Foreign jurisdictions, transacting insurance,
Payment, 742.236, 742.228, 742.234, 742.238	731.454
Pro rata sharing, 742.228	Foreign language, see LANGUAGE
Proof, 742.053, 742.230, 742.238	Foreign law, application invalid, 742.018 Forest protection districts, cost of protection,
Requirements, 742.230 Mortgagee interest, 742.226	inclusion, 477.230
Mutual, 742.248, 742.250, 742.252, 742.254	Forest road contractors, minimum, 376.340
Nonassessable, 742.248	Forms
Notice, cancellation, loss, 742.224, 742.226,	Assessment policies, 742.036 Filing and approval, policy forms, generally,
742.230, 742.254 Optional provisions, 742.246	742.003, 742.004, 742.005, 742.007
Other insurance prohibited, 742.214	Fire insurance policies, 742.206
Pawnbrokers, pledges, 726.380	Health insurance, see HEALTH INSURANCE
Policy provisions required, 742.202, 742.232	Holding companies, registration, 732.552, 732.553, 732.554
Premiums, 742.206, 742.224, 742.248 Rates	Information disclosure authorization, 746.630,
Experience, standards, basis, 737.310	746.668
Rural fire protection districts, 222.530, 478.970	Proof of loss, 742.053, 742.056
Reports and information release, 476.270	Fraternal benefit societies, see FRATERNAL BENEFIT SOCIETIES, generally
Settlement options, 742.234 Standard provisions, 742.202, 742.204, 742.254	Fraud, see FRAUD AND DECEIT
Subject of insurance, defined, 731.504	Funeral expenses, 743.038
Subrogation, 742.226, 742.242	Garages and repair shops, see GARAGES AND
Suits, claim recovery, 742.240 Void, fraud, 742.208	REPAIR SHOPS Genetic tests, use, insurers, 746.135
voia, 11 auu, 172.200	General resus, use, mourers, 140.100

Governmental insurers, authorization prohib- $\mathbf{ited,}\ 731.390$

Grain in storage, 586.315, 587.040

Grouping

Employers, dividend purposes, experience, workers' compensation, 746.145

Fictitious groupings, see Fictitious groupings, this topic

Persons or risks, experience, dividend purposes, marine, casualty or surety insurance, 746.150

Guaranty of insolvent insurers

See also Liquidation and rehabilitation, this

(Generally), 734.520, 734.530, 734.540, 734.710 Application of statutes, 734.540, 734.555, 734.710 Assessments

Payment, inclusion in rates, 734.570 Recoupment assessments, 734.579 Refund, 734.575, 734.580

Assets, insolvent insurer, disbursing, 734.635 Association membership requirement, 734.550, 734.800

Claims

Assignment of rights, insured, 734.630 Covered, defined, 734.510 Defense, defaulting insurer, 734.700

Delinquency proceedings, administration, 734.710

Payment, 734.520, 734.570, 734.580, 734.600 Priority, 734.630, 734.640

Servicing facilities, 734.570, 734.580, 734.620,

Settlement, 734.570, 734.630

Statements, filing with receiver, 734.630

Workers' compensation, 734.570, 734.640

Construction of law, 734.530

Definitions, 734.510

Delinquency proceedings, member insurers, 734.710

Demands, 734.555

Examination, member insurers, 734.650

Fees, taxes, exemption, 734.670

Insurance Guaranty Association, Oregon, see

INSURANCE GUARANTY ASSOCIATION, OREGON, generally

Liability, insured of insolvent insurer, 734.695 Life and Health Insurance Guaranty Association,

Oregon, see LIFE AND HEALTH INSURANCE GUARANTY ASSOCIATION, OREGON, generally

Notices

(Generally), 734.555

Insurer assessment, insolvency, impairment, 734.570, 734.610, 734.620, 734.650

Offset, assessments, tax liability, members, 734.575

Paid claims, recovery, 734.695 Plan of operation, 734.550, 734.590, 734.600

Purpose of law, 734.520

Recovery of paid claims, 734.695

Registered agent, 734.555

Regulation as insurer, 734.660 Reports, 734.650, 734.660

Rules, 734.579, 734.590, 734.820

Service of process, 734.555

Statutes, purpose, construction, application, 734.520, 734.530, 734.540, 734.710

Tax liability, members, offsets, assessments, 734.575

Taxes, fees, exemption, 734.670

Guardian and ward

Health, blanket, benefit payments, 743.543 Mutual, voting, minors, 732.470

INSURANCE AND INSURERS (Cont.)

Hazardous wastes and materials, see HAZARD-**OUS WASTES AND MATERIALS**

Health, see HEALTH INSURANCE, generally Hearings

(Generally), 731.240

Accounting, asset disallowance, 733,140

Acquisitions and mergers, 732.526, 732.527, $7\overline{3}2.544$

Capital impairment, 732.225

Cease and desist orders, 731.252

Certificate of authority suspension or revocation, 731.414, 731.418

Exclusive agency contracts, disapproval, 732.220 Holding company registration, 732.567, 732.568 Investments, disposal, 733.750

Motor vehicle policies, cancellation information, 742.572

Organization of insurers, applications, 732.045 Police, firefighters, life insurance coverage, 243.055 Rate recommendations of advisory organizations, 737.510

Rating law violations, 737.045, 737.215, 737.342 Rating organizations, 737.360, 737.365 Rating schedules, 737.045, 737.215, 737.320, 737.340, 737.342

HIV tests, consent and disclosure, 433.045 Holding companies, registration

(Generally), 732.548 et seq.

Affiliated insurers, 732.564, 732.568

Capital and surplus, reasonableness and adequacy, determination, 732.582

Common management, 732.578

Consolidated registration, 732.562

Definitions, 732.548

Directors, generally, 732.578

Disclaimer of affiliation, 732.568

Dividends and distributions, 732.576

Enterprise risk reports, 732.569

Examinations and investigations, 732.584, 732.586, 732.594, 732.596

Exemptions, 732.566

Forms, content, 732.552, 732.553, 732.554

Internationally active insurance groups, 732.594,

Liability of officers and directors, 732.578

Penalties, 731.988, 732.584

Presumption of control, 732.567

Requirement to register, 732.551

Rules, 732.572

Standards for transactions within holding company,

Statement, information required, 732.552, 732.553, 732.554

Supervision, liquidation, or rehabilitation, 732.588, 732.592, 732.594, 732.596

Supervisory college, 732.571

Termination of registration, 732.558

Time for registration, extension, 732.551

Home office

Domestic insurers, 732.245

Investment, real property, 733.770

Home protection insurance

(Generally), 742.280

Defined, 731.164

Home protection insurers

Capital, surplus requirements, 731.554 Deposits with Department of Consumer and

Business Services, 731.624 Financial statements, filing, 731.574

Free insurance, inducements, exemption, 746.130

Investment of funds, 733.685

Home protection insurance (Cont.)

Home protection insurers (Cont.)

Unearned premium reserve, maintaining, 733.095

Policy, contents, 742.280

Rates, 737.310

Real estate licensees, transactions, license exemption, 744.056

Rules, 733.685, 742.280

Home solicitation sales, 83.710

Homeowner insurance

See also Property and casualty insurance, this

(Generally), 742.270

Adverse underwriting decisions, 742.277, 742.278, 746.650, 746.686, 746.687, 746.688

Cancellation, 742.277, 742.278, 746.687

Child care facilities, 742.260

Claims, insurer use, prohibitions, 746.686

Defined, 746.600

Emergencies and disasters

(Generally), 742.273

Total loss, procedures, 742.053

Wildfire risks, 737.310, 742.277, 742.278

Estimates of costs to rebuild or replace, 742.276

Homicide, effect, 112.455 et seq.

Immunities, see PRIVILEGES AND IMMUNITIES

Immunity, legal action, 734.690, 734.870

Impaired insurers, see Liquidation and rehabilitation, this topic

Income tax (state), see INCOME TAX (STATE)

Incorporators, 732.085

Indemnity, see INDEMNIFICATION

Independently procured insurance, see Surplus lines, this topic

Information collection, use, and disclosure

See also Confidential information, this topic

Adverse underwriting decisions, see Adverse

underwriting decisions, this topic

Agent for service of process, 746.675

Annual statistical report, 731.264

Application, certain statutes, 746.609, 746.610

Authorization forms, 746.630, 746.668

Captive insurers, 735.152, 735.156 Complaints, generally, 731.264

Corporate governance annual disclosures, 732.680,

732.683, 732.686, 732.689

Definitions, 746.600

Depository institutions, disclosures to customers,

Exchanges, see Information exchanges, this topic Fair Credit Reporting Act (federal), relationship, 746.668

False pretenses, obtaining information, 746.690 Health information, see HEALTH INFORMA-

TION, generally

Health insurance exchange, see **HEALTH INSUR-**ANCE EXCHANGE

Homeowner insurance, 746.650, 746.686, 746.687, 746.688

Investigations and examinations, see Investiga-

tions and examinations, this topic

Investigative consumer reports, 746.635

Limitations and conditions, 746.665, 746.668

Marketing and research surveys, 746.625 Notice, information practices, 746.620, 746.668

Personal representative of deceased person, 746.611

Pretext interviews, 746.615

Prospective insured, insurance producer informing, 742.009

Purpose, statement of, 746.605

INSURANCE AND INSURERS (Cont.)

Information collection, use, and disclosure (Cont.)

Recorded personal information

Access, 746.640

Correction, amendment or deletion, 746.645

Remedies, 746.680

Request, recorded personal information, 746.640

Retaliatory tax enforcement, disclosures, 731.859

Valuation of reserve liabilities, 733.337

Information exchanges

(Generally), 731.730 et seq.

Disclosures prohibited, certain, 731.735

Insurance filings, annual statement blank, 731.730

Liability immunity, 731.731, 731.737

Injunctions

Acquisitions, violations, 732.547

Rehabilitation proceedings, 734.140

Unauthorized insurers, 731.356

Insolvency, see Guaranty of insolvent insurers, this topic; Liquidation and rehabilitation, this

Installment sales contracts, retail

Goods and services, 83.110

Motor vehicles, 83.520, 83.580

Premium financing law, applicability, 746.425

Insurable interests, 742.011, 743.038, 743.040, 743.044

Insurance Code

Annual report, official transactions of director, 731.272

Application, see Application of statutes, this topic

Citation, short title, 731.004

Construction, 731.016, 731.052

Definitions, 731.052 et seq.

Enforcement, state officers and employees, conflict of interest, 731.228

Federal law, effect, 731.012

Policy, declaration, 731.008

Recommendations for changes in Code, review process, 731.276

Insurance Commissioner, 705.105

Insurance Fund, see INSURANCE FUND, gener-

Insurance Guaranty Association, Oregon, see INSURANCE GUARANTY ASSOCIATION, ORE-GON, generally

Insurance Product Regulation Compact, Interstate, 732.820, 732.825

Interest, see INTEREST (MONEY)

Interstate ferries, 384.435

Interstate Insurance Product Regulation Compact, 732.820, 732.825

Interviews

(Generally), 746.615

Pretext, prohibition, 746.615

Investigations and examinations

(Generally), 731.236, 731.296, 731.300, 731.304, 731.308, 731.312, 731.316

Access, records etc., 731.308

Account, organization, examination fees, 731.804, 737.235

Captive insurers, 735.174, 735.182

Complaints, 731.264, 741.540

Criminal conduct, see Crimes and offenses, this

Depository institutions, 746.219

Evidence, use as, 731.264

Examiners

Appointment, 731.302

Liability immunity, 731.314

Expenses, payment, 731.316

Financial, 731.300, 731.316

Investigations and examinations (Cont.)

Guaranty association requests, member insurers,

Health insurance exchange, complaints, 741.540 Holding companies, 732.584, 732.586, 732.594, 732.596

Information disclosures, exemptions

Complaint investigations, generally, 731.264

Health insurance exchange, 741.540

Holding companies, 732.586

Violations, 746.670

Licensure, 744.058, 744.064, 744.067, 744.525, 744.528, 744.619, 744.621

Organization permits, 732.025, 732.045

Premium financing licenses, 746.465

Publication, 731.264, 731.312

Rate matters, 656.612, 737.225, 737.235, 737.320

Records, access, 731.308

Refusal by insurer, authority revocation, 731.418

Retainer medical practices, 735.500

Revolving account, 731.804

Unauthorized insurers, 746.370

Investigative consumer reports, 746.635 Investments

(Generally), 733.510, 733.580, 733.650, 733.740

Amounts, funds invested, 733.630

Amply secured obligation, defined, 733.550

Approval, directors, 733.730

Assets, as, financial condition, 733.010

Association captive insurers, 735.166

Cash dividend, common stocks, 733.620

Compensating balances, loans, 733.575, 733.578

Corporation, defined, 733.530

Development and reconstruction banks, 733.650

Disposal, 733.750

Exemptions, regulation, 733.520

Foreign, alien insurers, 733.510

Governmental obligations, 733.550, 733.770

Health care service facilities, 733.700, 733.780

Home office, 733.770

Home protection insurers, 733.685

Housing, low income, state program, 456.625,

456.635, 456.640, 456.690

Improved real property, defined, 733.570

Investment program, safety of principal etc.,

733.510

Lien or pledge, defined, 733.580

Limitations

(Generally), 733.720, 733.770, 733.780

Separate accounts, 733.652, 733.654, 733.656, 733.658

Loans, 733.575, 733.578, 733.640, 733.650, 733.780 Mortgage loans, 733.600, 733.740

Obligation, defined, 733,540

Personal property, 733.680

Political subdivision, defined, 733.530

Previous authorized investments, 733.710

Prohibited, 733.780

Prudent investor rule, 733.670 Real property, 733.610, 733.740, 733.760, 733.770

Record, 733.740

Securities not investment quality, 733.695

Security, insurance, 733.640, 733.760, 733.780

Separate account funds, 317.655, 733.652, 733.654, 733.656, 733.658

Sovereign, defined, 733.530

Stocks, corporate, 733.620, 733.630, 733.635,

733.740

 $Subsidiary\ corporations,\ 733.630,\ 733.635$

Title Insurance Unearned Premium Reserve Fund, 733.090

Title plants, 733.690, 733.780

INSURANCE AND INSURERS (Cont.)

Investments (Cont.)

Unencumbered, defined, 733.560

Joint underwriting associations

Annual statement, 735.240

Board of directors, 735.235

Debts, state liability, 735,255

Defined, 735.205

Formation

(Generally), 735.220

Findings, 735.215

Liability exemption, 735.250

Liquor liability insurance, risk and rate classifica-

tions, 735.265

Membership, insurers, 735.225

Rates, 735.230

Risk retention groups, participation, 735.320

Rules, 735.260

State liability, debts, 735.255

Surcharges, lawful obligations, inability to pay, 735 245

Judgments, see JUDGMENTS

Jurisdiction of courts, see JURISDICTION

Jury service, coverage, employer violations, 10.092

Labor contractors, requirement, 658.415

Landlord and tenant, see LANDLORD AND TENANT

Landscape contracting businesses, 671.565, 671.610

Language, see LANGUAGE

Laws

Application, see **Application of statutes**, this

Insurance Code, see **Insurance Code**, this topic Publication, distribution, sale, 731.280, 731.282,

731.284 Leases

Insurable interest, lessee, 72A.2180

Insurance defined, limitations, 731.178, 742.282, 742.284

Legal services, see LEGAL SERVICES INSUR-ANCE AND CONTRACTORS, generally

Lenders, mortgages, etc., security protection, payments, 86.260

Liability

Administration of law, Department of Administrative Services, 278.130

Charter boats, 830.445

Child care facilities, 278.322

Commercial liability insurance, withdrawals, failures to renew or canceling lines, 731.482

Community care providers, mental disorders, 278.315

Criminal conduct, reporting, 731.592, 731.594 Definitions, 278.005

Determinations, 733.030, 733.140, 733.150

Domestic mutual insurers, bylaws, 732.480

Fireworks sales or displays, 480.150

Landlord and tenant, see LANDLORD AND TENANT

Limitation, mutual fire insurers, 742.248

Marijuana licensees, 475C.165

Medical professionals, see MALPRACTICE

INSURANCE

Motor vehicle insurance, see MOTOR VEHICLE

INSURANCE, generally

Outfitters and guides, 704.020, 704.050

Private security entities, 181A.900 Psilocybin licensees, 475A.395

Race meet licensees, 462.110

Third party liability claim settlements, notice,

731.492

INSURANCE AND INSURERS (Cont.)	INSURANCE AND INSURERS (Cont.)
Liability (Cont.)	Liquidation and rehabilitation (Cont.)
Unmanned aircraft systems, 837.365	Delinquency proceedings (Cont.)
Valuation, actuaries, 733.331	Appeal, 734.120
Watershed grant recipients, 541.934	Application for, 734.130
Libel or slander of insurers, 746.075, 746.110	Assessment orders, judgment, 734.440
Licenses and permits Applications, 732.025 et seq.	Attachment, assets, 734.320 Claims, 734.260, 734.270, 734.280, 734.290,
Captive insurers, permit to organize, 735.164	734.360
Certificates of authority, see Certificates of	Cooperation, 734.142
authority, this topic	Costs and expenses, payment, 734.230
Conviction of crime, application for consent to	Exclusive remedy, 734.120
engage or participate in insurance business, 731.428	Foreign insurers, generally, 734.240 Garnishment, assets, 734.320
Criminal records checks, fingerprints, 705.141	Guaranty association expenses, members,
Fees, 731.804	734.360, 734.630, 734.710
Insurance producers, adjusters, and consultants,	Jurisdiction, 734.110
see INSURANCE PRODUCERS, ADJUST-	Offsets, 734.370
ERS, AND CONSULTANTS Issuance	Orders, 734.140 Preferences, voidable, 734.350
(Generally), 732.055, 732.125	Procedure, 734.130, 734.210
Complaints, effect, 731.288	Receivership Code, Oregon, applicability,
Local licenses, preemption, 731.841	734.113
Motor vehicle rental companies, see Motor vehicle	Venue, 734.110
rental companies, this topic Organization, 732.015 et seq.	Voidable transfers, 734.350 Determination, continued operation hazardous,
Portable electronics insurance, see PORTABLE	standards, 731.385
ELECTRONICS INSURANCE	Director, powers, 734.210, 734.220, 734.230,
Rating organizations, 737.045, 737.350, 737.355,	734.240
737.545 Reinsurance intermediary brokers and managers,	Dissolution, voluntary, 732.235
744.800	Domestic insurers Assessment reports, 734.400, 734.420, 734.430,
Revocation or suspension, 732.075	734.440
Revocation, supplementary powers, 731.252	Claims
Self-service storage facility insurance, 744.862,	Against, 734.260
744.868 Liens	Of nonresidents, 734.260
Guaranty association, insurer insolvency, 734.810	Grounds, 734.150, 734.170 Orders, 734.160, 734.180
Insurer liquidation, rehabilitation, 734.320, 734.350	Procedure, delinquency proceedings, 734.210
Investments, loans, 733.640	Domiciliary state, defined, 734.026
Motor vehicle liability insurer, 742.536	Duties, powers, 734.210, 734.220, 734.230, 734.240
Orders, delinquency proceedings, 734.140	Foreign or alien insurers
Policy liens as assets, 733.010 Ships and boats, premiums, 783.010	Ancillary receivership, 734.200, 734.240 Claims against, 734.240, 734.270
Life and Health Insurance Guaranty Association,	Conduct of proceedings, 734.240
Oregon, see LIFE AND HEALTH INSURANCE	Conservation, 734.190, 734.200
GUARANTY ASSOCIATION, OREGON, generally	Venue, 734.110
Life insurance, see LIFE INSURANCE, generally Liquidation and rehabilitation	Garnishment, assets, 734.320 Grounds, 734.150, 734.170, 734.190
See also Guaranty of insolvent insurers , this	Hearings, 734.270, 734.280, 734.440
topic	Holding companies, 732.588, 732.592, 732.594,
Affidavits, claimants, 734.280	732.596
Ancillary state, defined, 734.026	Impairment, generally, 732.225, 732.230, 734.014,
Application of statutes to member insurers, 734.710 Assessments, expenses, 734.400, 734.410, 734.420,	734.150 Insurance Guaranty Association, Oregon, see
734.430, 734.440	INSURANCE GUARANTY ASSOCIATION,
Attachment, assets, 734.320	OREGON, generally
Claims	Liabilities, date fixed, 734.340
Allowing, certain, 734.380	Notices, 734.270, 734.280, 734.430
Compromising, 734.380 Domestic insurers, against, 734.260	Offsets, 734.370 Orders
Employees, 734.360	Assessment, 734.430, 734.440
Filing, 734.390	Conservation, 734.190, 734.200
Foreign insurers, against, 734.240, 734.270	Delinquency proceedings, 734.130, 734.210
Form, 734.280	Grounds, 734.150, 734.170
Hearing, 734.280 Notice, 734.280	Insolvency, 734.390 Liquidation, 734.170, 734.180, 734.390, 734.400
Priority, 734.290, 734.300, 734.310, 734.360	Rehabilitation, 734.150, 734.160, 734.400
Special deposits, 734.360	Show cause, 734.130, 734.440
Coordinated care organizations, see COORDI-	Preferences, voidable, 734.350
NATED CARE ORGANIZATIONS	Receiver
Delinquency proceedings (Generally), 734.210	Ancillary, 734.200, 734.240, 734.260, 734.270, 734.280
(Gonorany), 101.210	101.200

INSURANCE AND INSURERS (Cont.) INSURANCE AND INSURERS (Cont.) Liquidation and rehabilitation (Cont.) Marijuana licensees, 475C.165 Marine and transportation insurance Receiver (Cont.) Appointment as rehabilitation grounds, 734.150 Defined, 731.174 Inland marine, rates, 737.205, 737.310 Bond, 734,210 Claims, filing, priority, 734.260, 734.270, Reserves, financial, requirement, 733.060, 733.070 734.280, 734.300, 734.310 Deposits, release to, 731.648 Certificate of authority, exemption, 731.374 Director, as, 734.210, 734.220, 734.230, 734.240 Defined, 731.194 Domiciliary, 734.200, 734.250, 734.260, 734.270, Deposits, reciprocal insurers, 731.632 734.280 Policy regulation, exception, 742.001 Foreign insurers, 734.200, 734.240, 734.270 Rate statutes, application exception, 737.035 Guaranty association settlements, effect, Reciprocal insurers, declaration, filing, 731.369 734.630 Records, requirements, 731.833 Reinsurance restrictions inapplicable, 731.508 Liability immunity, 734.144 Risk limitation inapplicable, 731.504, 731.508 Surplus Line Association of Oregon, 735.430 Reciprocal state, defined, 734.026 Recovery of distributions, 732.592 Rights, date fixed, 734.340 Surplus, domestic reciprocal insurer, maintain-Standards, determination, continued operation hazing, 731.566 ardous, 731.385 Taxes, 731.824, 731.828, 731.830, 731.833, Supervision 731.834, 731.842 (Generally), 734.043 et seq. Trade practice regulation, 746.005, 746.360 Action against violating order of supervision, Unauthorized insurance regulation, exception, 734.055 746.360 Market assistance plans Actions by director, during supervision, 734.051 Correction, practices, 734.047 Holding companies, 732.588, 732.594, 732.596 Defined, 735.205 Forming, 735.210 Order, court, 734.055, 734.059, 734.063, 734.067 Liquor liability insurance, risk and rate classifica-Voidable transfers, preferences, 734.350 tions, 735.265 Voluntary dissolution, 732.235 Rules Liquor and Cannabis Commission, Oregon, Formation, 735.210 Operation, 735.260 471.725Medical professional liability, see MALPRAC-Loan property (Generally), 746.195 TICE INSURANCE Depository institution obtaining insurance, 746.201 Meetings, mutual, reciprocal, 732.475 Mergers, see Acquisitions and mergers, this topic Loans Insurers Minors Captive insurers, 735,166 Industrial life policies, beneficiaries, 743.201 Directors, officers, interest in, 732.325 Life policies, 743.038, 743.216, 743.222 Investments, 733.575, 733.578, 733.580, Mutual insurer, member, 732.470 733.600, 733.640 Support, see SUPPORT OF DEPENDENTS Liquidation, rehabilitation, offsets, 734.370 **Misrepresentations** Policies (Generally), 746.075 Assets, as, 733.010, 733.020 Application for policy, 742.013 Credit, see HEALTH INSURANCE; LIFE Mortality table, use, 743.207, 743.216 Mortgages, see MORTGAGES INSURANCE Directors, officers approval, 733.730 Motor vehicle rental companies Limitation, 733,770 Conditions, 744.856 Offsets, insurer liquidation, rehabilitation, Coverage disclosure, 744.856 Definitions, 744.850 734.370 Premium financing, see Trade practices and Filing officer, 744.856 offenses, this topic Insurance Code, application, 744.858 Property securing loan or credit, insurance prac-Kinds of insurance authorized, 744.854 tices, depository institutions, 746.195, 746.201 Limited licenses Student loans, cancellation insurance, 348,592 Application, 744,852 Local governmental bodies, see LOCAL GOVERN-Fees, 744.858 MENTS Revocation or suspension, 744.858 Long term care, see HEALTH INSURANCE Rules, 744.852, 744.858 Loss, proof, forms, 742.053, 742.056 Penalties, 744.858 Prohibitions, 744.856 Health insurance cancellation, notice, 743B.320, Training program, 744.856 743B.321, 743B.323, 743B.324 Motor vehicles Health insurance exchange, eligibility notices, Guaranteed asset protection waivers, see MOTOR **VEHICLES** 741.400 Motor vehicle, cancellation, nonrenewal, 742.564, Motor carriers, see MOTOR CARRIERS 742.568 Motor vehicle insurance, see MOTOR VEHICLE Policy delivery, 742.046 INSURANCE, generally Unfair discrimination, hearing, notice, 746.015 Rental companies, see Motor vehicle rental com-Malpractice, see MALPRACTICE INSURANCE, panies, this topic

Vehicle protection products, reimbursement insur-

Multiple employer welfare arrangement, Insur-

ance, 646A.438, 646A.440

ance Code application, 731.026

generally

sion, 732.215

Management, improper, 731.386

Management of insurer, board of directors exclu-

INSURANCE AND INSURERS (Cont.) INSURANCE AND INSURERS (Cont.) Municipalities, see LOCAL GOVERNMENTS Novation of policy, assumption reinsurance Murder, effect, 112.455 et seq. agreements, 742.160, 742.162 **Mutual insurers** Nuclear power plants, property damage, 469.561, Conversion or reorganization Oaths, Department of Consumer and Business (Generally), 732.600 et seq. Services, see OATHS AND AFFIRMATIONS Actions permitted, 732.604 Approval, 732.624, 732.626 Ocean renewable energy facilities, 274.879 Offenses, see Crimes and offenses, this topic; Trade Definitions, 732.600 Dissenters, rights, 732.630 practices and offenses, this topic Office, registered, 731.434 Effect of conversion, 732.614 Eligible members, record date, 732.611 Officers and directors (Generally), 732.305 et seq. Enhancing financial strength and flexibility, Compensation and salaries, 732.325 purpose of law, 732.602 Conflict of interest, 732.325, 733.230 Membership interest, consideration for converting or reorganizing, 732.612 Deposits, banking institutions, approval, 733.730 Mutual holding company Emergency management plan, 732.250 Examination, refusal, rehabilitation ground, Eligible members, record date, 732.611 Reorganization involving organization of, 734.150 732.618 Exclusive agency contracts, 732.220 Expenditures, approval, 732.320 Restructuring, 732.622 Status as corporation, 732.620 Insider stock trading, profit recovery, 732.435 Ownership shares, companies resulting from Insider trading, 732.430, 732.435, 732.440 Investments, approval, 733.730 conversion, limitations, 732.628 Plan, 732.606, 732.608, 732.610 Preorganization debts, liability, 732.165 Rules, 732,604 Residency, directors, domestic insurers, 732.305 Stockholding company, reorganization involving Separate account management, 733.230 organization of, 732.616 Voidable transfers, 734.350 Defined, 731.142 **Orders** Domestic mutual insurers (Generally), 731.248, 731.252, 731.422 Bylaws, 732.480 Acquisitions and mergers, 732.526, 732.539, Eligible members or eligible subscribers, provid-732.542, 732.544 ing for, plan, 732.531 Emergency declaration, effect on policies, 731.870 Mergers or consolidations, 732.521 Impairment, curing, withholding from public Personal liability, members, bylaws, 732.480 inspection, 732.230 Fire, 742.248, 742.250, 742.252, 742.254 Investments, disposal, 733.750 Members, 732.460, 732.465, 732.470, 732.475 Rating matters, 737.045, 737.342 Mergers and acquisitions, voting, 732.529 Organization, domestic insurers, 732.015 et seq. Other jurisdictions, transacting insurance, Organization, articles, 732.095 Voting, members, 732.470, 732.529, 732.606 Name of insurer, 731.430, 735.160 Outdoor mass gatherings, requiring insurance, Natural disasters, see Emergencies and disasters, county governing body, 433.755 this topic **Outfitters and guides, 704.020, 704.050** Own risk and solvency assessments Newspapers, see NEWSPAPERS Applicability, 732.653 Nonassessable policies, reciprocal insurers, Confidentiality, disclosures, 732.672 731.462 Nonprofit organizations, see Charitable and non-Definitions, 732,650 Documentation and supporting information, profit organizations, this topic Notices 732.669, 732.672 Exemptions, 732.666 Acquisitions and mergers, 732.526, 732.528, Guidance Certificate of authority suspension, reinstatement, (Generally), 732.653 731.422, 731.426 Manual, 732.650, 732.659, 732.662, 732.669 Deposit deficiency, 731.616 National Association of Insurance Commissioners, Domicile, transfer to other state, 731.365 agreements, 732.672 Electronic transmittal, 84.070 Requirements, 732.653, 732.659, 732.666 Exclusive agency contracts, 732.220 Summary report, 732.662, 732.666, 732.669, Information practices, 746.620, 746.668 732.672Insolvent, impaired insurers, guaranty associations, Pawnbrokers, pledges, 726.380 734.610, 734.620, 734.650 **Payments** Orders, 731.248, 731.252 Discharge of liability, insurer, 743.041 Organization permit approval, disapproval, 732.055 Insurance producers, 744.087, 746.085 Policy forms, filing, 742.003, 742.004, 742.007 Life insurance, see LIFE INSURANCE Premium computation, adjustments, 743.216 Third party liability claims, notice, 731.492 Proxy filings, disapproval, 732.415 Penalties, see Fines and penalties, this topic Rate filings, 737.215, 737.320, 737.336, 737.340 Permits, see Licenses and permits, this topic

Personal injury protection, motor vehicles, see

Pesticide application, financial responsibility,

Pharmacy benefit managers, see HEALTH

MOTOR VEHICLE INSURANCE

634.116, 634.306

INSURANCE

Rating organizations, 737.355, 737.505

737.336

Reinsurance, assuming insurers, 731.520

Requirements and standards, noncompliance,

Third party liability claim settlements, 731.492

Wildfire risks, homeowner insurance, 742.277

INSURANCE AND INSURERS (Cont.) INSURANCE AND INSURERS (Cont.) Planned communities, see PLANNED COMMUNI-Property and casualty insurance (Cont.) Property insurance, defined, 731.182 Pledges, see PLEDGES Public lands, public structures on, indemnity, Policy declaration, law, 731.008 Policyholder deposits, 731.446 Public office holders, cancelling or refusing casualty Portable electronics, see PORTABLE ELECor commercial liability insurance, prohibition, TRONICS INSURANCE, generally 742.690 Power of attorney, see POWER OF ATTORNEY Rate statutes, application exception, 737.035 Powers, insurers, 732.205 Rentals, charges, 746.130 Premium financing regulation, see Trade prac-Self-service storage facilities, see **SELF-SERVICE** tices and offenses, this topic STORAGE FACILITIES Pretext interviews, 746.615 Steam boiler, 742.041 Private security entities, 181A.900 Subrogation, joint tortfeasor contribution, 31.800 Travel insurance, 742.041, 744.101, 744.104, Privilege tax, see Taxes, this topic Privileged and confidential information, see Con-744.107, 744.111 fidential information, this topic Protection, purpose of laws, 731.008 Probate, see PROBATE Proving loss, forms, 742.053, 742.056 **Proceeds Proxies,** 732.415, 732.470, 732.475 Attachment, 18.352 Psilocybin licensees, 475A.395 Devisees, specific, receipt, 112.385 Public bodies, Insurance Code exemption, Exemptions, creditors, 743.046, 743.047, 743.049, 731.036 743.050 Public corporations, see LOCAL GOVERNMENTS Security interests, 79.0315 Public lands, public structures on, indemnity, Slayer or abuser, forfeiture, 112.515, 112.525, 112.535, 112.555 Public office holders, cancelling or refusing casu-Process, service, see PROCESS alty or commercial liability insurance, prohibition, 742.690 Producer-controlled property and casualty Public officers and employees, see PUBLIC OFFIinsurers CERS AND EMPLOYEES (Generally), 732.810 et seq. Publications, 731.280, 731.282, 731.284 Application of laws, 732.811 Audits, 732.812 Race meet licensees, 462.110Authority, 732.814 Radioactive material transportation, 469.607, Contract requirements, 732.812 469.615 Definitions, 732.810 Rates Financial statements, filing, 732.812 Aggrieved persons, hearings, 737.505 Agreements for modifications, 737.312 Relationship between producer and controlled Approval of filings, 737.320 insurer, notice to prospective insured, 732.813 Producers, see INSURANCE PRODUCERS, Casualty, risks, grouping, 737.310 ADJUSTERS, AND CONSULTANTS, generally Collusive, prohibited, 737.245, 737.265 Property and casualty insurance Commonly owned insurers, preparation, 737.275 Ambulance financial responsibility, 682.105, Compliance with filings, 737.330 682.107 Control, 746.160 Application of rating law, 737.035 Cooperative, 737.245, 737.255, 737.265, 737.275 Boilers, pressure vessels, 480.600 Credit history or insurance score, use, 746.650, Casualty, 731.158, 731.504, 731.624, 742.031 746.661, 746.662, 746.663 Definition, property insurance, 731.182 Deviations from filings, 737.215, 737.330 Disapproval of filings, 737.320, 737.336 Deposits, see **Deposits**, this topic Discrimination, geographical, Portland, 746.018 Discrimination prohibited, 737.310, 737.325, Effective date of coverage, 742.048 737.360, 737.390, 746.015, 746.018 Effective date, notice, 737.205, 737.320, 737.336 Essential property insurance, see FAIR Plan Association, this topic Examination, 737.235, 737.320 Insurable interest, 742.011 Excess, specific risks, 737.325 Insurance companies Exemptions Investments, 733,600, 733,610, 733,740 (Generally), 737.600 Liquidation and rehabilitation, 734.210, Aircraft, 737.035 Health, 737.035, 737.600 734.220, 734.240 Life, 737.035, 737.600 Loans, security, limitation, 733.760, 733.770 Location, 732.245 Reinsurance, 737.035 Valuation, 733.160 Surplus lines, 737.035 Investments, insurers, 733.610, 733.740, 733.770 Wet marine and transportation, 737.035 Exemptions from filing, 742.004 Loans, realty secured, premiums, advance payment, Factors in rate making, 737.310 86.255, 86.260 Fictitious groupings, 737.600 Filings, 737.205, 737.207, 737.209, 737.320, Motor vehicle insurance, see MOTOR VEHICLE INSURANCE, generally Nuclear power plants, 469.561, 469.562 737.330, 742.004, 743.015 et seq., 750.655 Pawnbrokers, pledges, 726.380 Fires and fire prevention (Generally), 737.310 Personal property, unauthorized insurer, regulation exception, 746.065 Homeowner insurance, wildfire risks, 737.310, Pesticide application, financial responsibility, 742.277, 742.278

Rural fire protection districts, 222.530, 478.970

Hearings on filings, 737.045, 737.209, 737.215,

737.320, 737.340, 737.342

634.116, 634.306

Producers, see INSURANCE PRODUCERS,

ADJUSTERS, AND CONSULTANTS, generally

INSURANCE AND INSURERS (Cont.)	INSURANCE AND INSURERS (Cont.)
Rates (Cont.)	Rating organizations (Cont.)
Home protection insurance, 737.310	Organizations (Cont.)
Homeowner insurance, 737.310, 742.277, 742.278,	Licenses (Cont.)
746.650, 746.686, 746.687, 746.688	Suspension, 737.045, 737.545
Inadequate, effect, 737.310	Member, defined, 737.017
Information to insured, 737.505 Inland marine, risks, grouping, 737.310	Rate filings, 737.205, 737.320
Joint underwriters, 737.390	Rating service, discrimination prohibited, 737.360
Legal service contractors, 750.655	Review
Liquor liability insurance, risk and rate classifica-	Cooperative activities, 737.365
tions, market assistance plans and joint under-	Rules, 737.360
writing associations, 735.265	Subscriber applications, 737.360
Method of rate making, 737.310	Rules, 737.355, 737.360
Policies to comply with filings, 737.330	State Accident Insurance Fund Corporation,
Premium financing, 746.425, 746.485, 746.495 Property, purchase or rental, compliance, 746.130	membership, 737.265, 737.560
Rating organizations, see Rating organizations ,	Subscriber, defined, 737.017
this topic	Subscribers and members, 737.205, 737.360, 737.560
Rating schedules, see Rating schedules, this topic	Suspension of license, 737.045, 737.545
Records of insurer, inspection, 737.225	Public bodies, exemption, 737.600
Risks, grouping, 737.310, 737.600	Purpose of statutes, 737.025
Specific risks, excess, 737.325	Records, insurer keeping, inspection, 737.225
Statutes, purpose, application, 737.025, 737.035	Statistical agency, workers' compensation, designa-
Surety, risks, grouping, 737.310 Title insurance, 737.310, 737.320	tion, 737.225
Uniformity among insurers, 737.310	Title insurers, 737.310, 737.320
Worker leasing companies, experience rating,	Violations of rating law, remedies, 737.045, 737.215
737.270	Withholding information prohibited, 737.535
Workers' compensation insurance, 656.612,	Rating schedules Amending, 743.018
737.265, 737.310, 737.320	Approval, 737.320
Rating organizations	Collusive, prohibited, 737.245, 737.265
Advisory organizations	Commonly owned insurers, preparation, 737.275
Cooperative rates, 737.255 Definitions, 737.012, 737.017	Compliance required, 737.215, 737.330
Law violations, remedies, 737.045, 737.215	Cooperative, 737.245, 737.255, 737.265, 737.275
Noncompliance with rating law, 737.215,	Deviation, prohibited, 737.215, 737.330
737.336	Disapproval, 737.320, 737.336
Records, inspections, 737.225	Effective date, 737.205, 737.320 Examination, 737.235, 737.320
Regulation, 737.510, 737.515	Filings, 737.205, 737.320, 742.004, 743.015,
Unauthorized adherence to rates, 737.265	743.018, 750.655
Unfair or unreasonable assistance, 737.510	Hearings, 737.045, 737.215, 737.320, 737.340,
Agricultural employers, exemption, 737.600 Application of rating law, 737.035	737.342
Captive insurers, exemption, 735.170	Insurer without capital stock, filing, 732.035
Construction of statutes, 737.025, 737.560	Joint underwriters, 737.390
Deviations from filings, 737.215, 737.330	Lawfulness, proceedings to determine, 737.235,
Discrimination prohibited, 737.310, 737.360,	737.340, 737.342
746.015, 746.018	Legal service contractors, 750.655 Notices, 737.215, 737.320, 737.336, 737.340
Exemptions, 735.170, 737.035, 737.600	Organization subscribers, members complying with
False information, giving prohibited, 737.535 Fictitious groupings, 737.600	filing requirements, 737.205
Information inclusion requirement, 737.230	Policies to comply, 737.330
Information to insured, 737.505	Public inspection authorized, 737.205
Inland marine, 737.205, 737.310	Records, insurer keeping, inspection, 737.225
Organizations	Suspension, modification, filing requirement,
Aggrieved persons, hearings, 737.505	737.325
Cooperative activities, 737.245, 737.255,	Title insurance, 737.310, 737.320 Workers' compensation insurance, 656.612,
737.265, 737.365 Definitions, 737.007, 737.017	737.265, 737.310, 737.320
Disapproval of filings, 737.320, 737.336	Readability, standards, 743.106, 743.107, 743.109
Discrimination prohibited, 737.360	Real property
Effect of membership, 737.205	Homestead property tax deferral program, 311.670
Examination, 737.515	Inducements connected to sale or rental of property,
Hearings on filings, 737.045, 737.215, 737.320,	746.130
737.340, 737.342	Lenders security protection, 86.240, 86.260, 746.201
Information, making available to insured,	Mortgage insurance, see MORTGAGES
737.505 Insurers as subscribers, 737.360	Property and casualty insurance, see Property and casualty insurance, this topic
Insurers as subscribers, 737.300 Interchange of data, 737.526	Reciprocal insurers, purchasing, holding, selling,
Licenses	etc., 731.371
Fee, 731.804, 737.355	Rebates, trade practices, 746.045, 746.055, 746.065
Issuance, 737.350, 737.355	Receivership, see RECEIVERSHIP

Reciprocal insurers

Attorney in fact, 731.458, 731.470, 731.570, 731.840 Authority, insurance transactions, 731.394

Capital and surplus, 731.566, 731.570

Certificates of authority, see Certificates of authority, this topic

 $Contracts, \, exchange \, authorized, \, 731.458$

Declaration, filing, 731.369

Defined, 731.142

Deposits, see **Deposits**, this topic

Exchange of contracts authorized, 731.458

Financial statements, filing, 731.370

Foreign or alien deposits, cash or securities, benefit of subscribers, 731.369

Life insurance transactions, prohibited, 731.394, 731.458

Meetings, members, 732.475

Organization, articles, 732.095

Policies, nonassessable, 731.462

Power of attorney, 731.369, 731.466

Real estate, purchasing, holding, selling, etc.,

731.371

Requirements, 731.369

Service of process, 731.370, 731.466

Taxes, 731.840

Title insurance transactions, prohibited, 731.394, 731.458

Reciprocity

Decisions, orders, enforcement, 731.258

Licensure, 744.064, 744.528, 744.621

Reciprocal insurers, see **Reciprocal insurers**, this topic

Reinsurance, assuming insurers, 731.520

Records

See also **Reports**, this topic

Complaints, 731.264, 731.288, 741.540

Copies and reproductions, evidence, 731.268

Corporate governance annual disclosures, 732.680, 732.683, 732.686, 732.689

Delinquency proceedings, insurers, 734.240

Depository institutions, investigations, examination, 746.219

Information collection, use, and disclosure, see

Information collection, use, and disclosure,
this tonic

Insolvency, delinquency proceedings, 734.230, 734.650

Insurance producers, compensation agreements, 744.087

Insured, inspection, trade practice regulation, 746.370

Insurers maintaining, 733.170, 733.740

Investigations, 731.264, 731.308, 741.540

Investments, insurers, 733,740

Premium financing, 746.465

Rate matters, 737.205, 737.225, 737.235, 737.515

Reinsurance intermediaries, 744.806, 744.816

Unauthorized insurers, investigations, 746.370

Valuation of reserve liabilities, 733.337

Wet marine and transportation insurance, 731.833

Workers' compensation, retention, insurers, 731.475

Registered office, agent, 731.434

Registration

Holding companies, see Holding companies, registration, this topic

Securities, 732.125

Rehabilitation, see Liquidation and rehabilitation, this topic

Reinsurance

(Generally), 731.504 et seq. Approval by director, 731.508

INSURANCE AND INSURERS (Cont.)

Reinsurance (Cont.)

Assets, as, financial condition, 733.010, 733.140

Assumption reinsurance agreements

(Generally), 742.150 et seq.

Approval, 742.150, 742.154

Authority of insurer, limitations, 742.150, 742.152

Definition, assumption reinsurance agreement, 742.150

Novation of policy, 742.160, 742.162

Transfers

Notice of transfer, 742.156

Premium as acceptance of transfer, 742.158 Rejection of transfer, policyholder, 742.158

Authorized, 731.508

Captive reinsurers, 735.150, 735.186, 735.188, 735.190

Conditions on assuming insurer for allowance of credit, 731.520

Credits, as, financial condition, 733.040, 733.140 Criteria

Assuming insurer, accreditation as reinsurer, 731.511

Credit for reinsurance, allowing, 731.509

Reduction from liability for reinsurance, allowing, 731.510

Defined, 731.126

Deposits, 731.628, 731.648, 731.652

Dissolution, required, 732.235

Diversification of reinsurance program by ceding insurer, 731.514

Essential property insurance, 735.005, 735.065

Financial condition determinations, credit for reinsurance, 733.010

Intermediaries, see **Reinsurance intermediaries**, this topic

Legislative intent, 731.509

Management of reinsurance recoverables by ceding insurer, 731.514

Membership, mutual insurers, exception, 732.465

Merger or consolidation, effect, 732.538

Offsets, rehabilitation, liquidation, 734.370

Policy regulation, exception, 742.001

Rate statutes, application exception, 737.035

Reciprocal jurisdictions, assuming insurers, list, 731.520

Rehabilitation, grounds, 734.150

Risk limitations, 731.504, 731.508

Withdrawal of insurer, required, 731.512

Reinsurance intermediaries

(Generally), 744.800 et seq.

Books, accounts and records, access, 744.816

Entering into transactions

Conditions, 744.804

Intermediary manager and reinsurer, 744.810

Errors and omissions insurance, 744.818

Licenses, 744.800

Prohibited actions, managers, 744.812

Qualifications, brokers and managers, 744.800

Records, 744.806, 744.816

Requirements, exemptions from application, $744.802\,$

Unlicensed intermediary broker, prohibition, 744.808

Unlicensed intermediary manager, prohibition, 744.814 Violations, authority to order taking actions,

744.820 Religious organizations, see RELIGION AND RELIGIOUS ORGANIZATIONS

Renewal, certificate, indorsement, 742.051

INSURANCE AND INSURERS (Cont.)	INSURANCE AND INSURERS (Cont.)
Rent	Risk management (Cont.)
Inducements connected to rental of property, 746.130	Framework (Cont.) Requirements, 732.653, 732.656, 732.666
Landlord and tenant, see LANDLORD AND TENANT	Own risk and solvency assessments, see Own risk and solvency assessments, this topic
Motor vehicle rental companies, see Motor vehicle	State agencies
rental companies, this topic	(Generally), 278.405
Reports	Insurance purchases, authorization, 278.415
See also Filings , this topic	Risk retention
Alien insurers, premiums, 731.812 Captive insurers, 735.162, 735.172, 735.176	(Generally), 735.300 et seq., 735.310
Confidentiality	Definitions, 735.305 Federal Product Liability Risk Retention Act, pre-
(Generally), 731.750 et seq.	emption, 735.340
Capital or surplus, report used for determina-	Foreign risk retention groups, 735.315
tion, 731.752	Hazardous financial condition, injunctions, U.S. dis-
Corporate governance annual disclosures,	trict court, 735.355
732.686, 732.689 Financial plan of action and report, 731.752	Insurance guaranty fund, joining or contributing,
Permissible uses, 731.754	735.320
Valuation of reserve liabilities, 733.337	Joint underwriting associations, participation, 735.320
Corporate governance annual disclosures, 732.680,	Liability risk retention law, citation, 735.365
732.683, 732.686, 732.689	Licenses, insurance producers, 735.350
Criminal conduct, 731.592, 731.594	Orders, U.S. district court, injunctions, hazardous
Enterprise risk reports, holding company registra- tion, 732.569	financial condition, 735.355
Essential property insurance, FAIR plan associa-	Penalties, civil and criminal, liability, 735.345
tion, 735.105	Purchasing groups (Generally), 735.330
Examiners, 731.312	Exemption, laws relating to creation of groups,
False, 731.260, 731.296	735.325
Fire insurance premiums, 731.820	Insurance purchase, 735.335
Foreign insurers, premiums, 731.812 Guaranty association, 734.650, 734.660	Rules, 735.360
Health insurance, see HEALTH INSURANCE	Road crossings, liability coverage, 374.309,
Information disclosures, see Information collec-	374.310 Rules
tion, use, and disclosure, this topic	(Generally), 731.244
Insurance Code transactions, director's annual	Acquisitions and mergers, 732.539
report, 731.272	Adoption, 731.244
Own risk and solvency assessment summary reports, 732.662, 732.666, 732.669, 732.672	Alternative insurance
Permissible uses, 731.754	Captive insurers, 735.154
Rating organizations, other state insurance officials, 737.515	Joint underwriting association, annual statement, 735.240
Shareholders, annual report, 732.460	Liability risk retention law, 735.360 Liquor liability insurance risk and rate classifi-
Wet marine and transportation insurance taxes,	cations, 735.265
731.828, 731.834 Paragon to tions, in surrous, 742.016, 742.208	Market assistance plans
Representations, insurers, 742.016, 742.208 Reserves	Efficient and equitable operation, 735.260
Increasing, inadequate, 733.050	Formation, 735.210
Marine and transportation, 733.060, 733.070	Annual statistical report, method for publishing,
Mortgage, 733.100	731.264
Title, 733.060, 733.090	Annuities, contracts, minimum standards, 733.308 Assessments, percentage rates, 731.804
Unearned premiums, 733.060, 733.070, 733.090, 733.095	Audits, generally, 731.488
Valuation, see Valuation , this topic	Capital and surplus, 731.554
Restitution, insurer violations, 731.256	Captive insurers, 735.154, 735.168, 735.172,
Retail installment contracts, see Installment	735.180
sales contracts, retail, this topic	Claims management, 278.120 Construction projects, certain, exception to fictitious
Retainer medical practices, see RETAINER MED- ICAL PRACTICES, generally	grouping prohibitions, 737.604
Retaliatory tax provisions, 731.840, 731.854,	Consumer and Business Services, Department of,
731.859	Director, 705.135
Revenues, disposition, 731.292	Corporate governance annual disclosures, 732.680
Risk limitations, 731.504, 731.508	Deposits, eligible assets, 731.640
Risk management	Disability income insurance, adverse benefit determinations, 743B.260
Corporate governance annual disclosures, 732.680, 732.683, 732.686, 732.689	Disclosures to prospective insureds, 742.009
Framework	Domestic insurer, see Domestic insurers , this
(Generally), 732.656	topic
Applicability, 732.653	Earned surplus, domestic insurers, 732.410
Confidentiality, disclosures, 732.672	Emergencies and disasters, 731.870, 742.053,
Definitions, 732.650 Exemptions, 732.666	742.277 Equity security, definition by rule, 732.420
Exemptions, 152.000	Equity security, definition by rule, 752.420

INSURANCE AND INSURERS (Cont.) INSURANCE AND INSURERS (Cont.) Rules (Cont.) Rules (Cont.) Essential property insurance operation plan, Solicitation or sale of policy, retail and wholesale 735.085 insurance producers, 744.093 State insurance and risk management activities, Exclusive agency contracts, application, 732.220 Fictitious groupings, 737.600 278.405Filing exemptions, 742.004 Stock insurers Permit to organize, 732.025 Financial statements, 731.574, 735.172 Guaranty association, insolvent insurers, 734.579, Proxies, 732.415 734.590, 734.820 Surplus lines insurance, 735.410, 735.435, 735.455, Health care service contractors, 750.055, 750.085 735.465, 735.470 Trade practices and offenses, see **Trade practices** Health insurance, see **HEALTH INSURANCE** Holding company registration, 732.572 and offenses, this topic Home protection insurers, 733.685, 742.280 Transacting insurance, definition, exemption, Homeowner insurance, 742.277, 746.686 731.486Insurance producers, adjusters, and consultants, Travel insurance, 744.111 see INSURANCE PRODUCERS, ADJUST-Valuation of reserve liabilities, 733.331 ERS, AND CONSULTANTS Wet marine and transportation insurance taxes, Investments, obligations not investment quality, 731.834 Workers' compensation, see WORKERS' COM-733.695 Joint underwriting association, operation, 735.260 PENSATION Legal expense organizations, 750.715 Rural fire protection districts, see RURAL FIRE Life insurance, see LIFE INSURANCE PROTECTION DISTRICTS Long term care insurance, 743.655, 743.658, Sales 743.664, 743.665 Annuities, obligations of producers and insurers, Loss, proving, 742.053 743.262 Disclosures to prospective insureds, 742.009 Market assistance plan Formation, 735.210 Material, regulation, 742.009 Operation, 735.260 Solicitation or sale of policy, retail and wholesale Mortgage insurance limitation, 731.516 insurance producers, 744.093 Motor vehicle insurance, see MOTOR VEHICLE Transactions INSURANCE C.I.F. sales, 72.3200 Multiple employer welfare arrangements, 750.315, Home solicitation, 83.710 Policies, prima facie evidence, 71.3070 750.333 Mutual insurers, conversion or reorganization, Unauthorized practices, see Trade practices and 732.604 offenses, this topic Operation of insurer, determining if hazardous, Savings bank or stock savings bank, acquisition, 731.385 insurance corporation, 716.594 Oregon FAIR Plan Association, operation, plan, Schools and school districts, see SCHOOLS AND SCHOOL DISTRICTS Secured transactions, see SECURED TRANSAC-Oregon Life and Health Insurance Guaranty Associ-TIONS ation Assessment of members, 734.815 Securities Operation, plan, 734.820 See also **Stock**, this topic Policies Deposit Binders, 742.043 Court clerk, with, 746.340 Commercial liability insurance, cancellation, Director of Department of Consumer and Business Services, with, 731.620, 731.640, 731.642, Home protection policies, 742.280 731.644 Motor vehicle liability insurance Exemptions from law, 59.035, 731.046 Claim, definition by rule, 742.536 Insider trading Dispute, resolution, 742.466 Definition, 732.420 Driving record, restrictions, 742.450 Equity security, defining, 732.420 Makes claim, definition by rule, 742.536 Exemptions, 732.425, 732.435, 732.445, 732.450 Ownership statement, 732,430 Mutual insurers policyholders liability, 742.248 Sales materials, 742.009 Profit recovery, 732.435 Portable electronics insurance, 646A.823, 646A.838 Prohibited sales, 732.440, 732.445 Professional liability funds, 752.045 Rules, generally, 732.455 Proxy material, 732.415 Issuance by insurers, 732.125 Rating organizations, 737.355, 737.360 Licensure requirements, broker-dealers and invest-Rating plants, interchange of data, 737.526 ment advisers, 59.175 Reduction of capital and surplus, 732.225 Life insurance, sale with, requirements, 746.140 Reference interest rate, alternative method for Obligations guaranteed by mortgage insurance, determining, 733.310 Reinsurance, 731.508, 731.509, 731.510, 731.511, 742.282, 742.284 Registration, 732.125 731.520 Rules, 732.420, 732.430, 732.435, 732.445, 732.450, Retainer medical practices, 735.500 732.455 Risk retention groups, 735.360 Sale with policies, 746.025, 746.140 Sales material, regulating, 742.009 Valuation, 733.165 Securities transactions, 732.420, 732.430, 732.435, Self-insurance programs, Insurance Code exemp-732.445, 732.450, 732.455 tion, 731.036 Self-service storage facility insurance, 744.868, Self-service storage facilities, see SELF-SERVICE

744.872

STORAGE FACILITIES

INSURANCE AND INSURERS (Cont.) Senior citizens

Insurance producers, licensed, continuing education exemption, 744.072

Unfair discrimination, 737.310, 746.015

Separate accounts, 733.220, 733.230

Service contracts, see SERVICE CONTRACTS, generally

Service of process

(Generally), 731.434

Agent for service, appointment, information practices purposes, 746.675

Reciprocal insurers, 731.370, 731.466

Unauthorized insurers

 $\begin{array}{c} \text{(Generally), } 746.320, 746.330, 746.340, 746.350, \\ 746.360 \end{array}$

Secretary of State, on, 731.324, 731.328

Sexual violence victims, discrimination, 746.015 Short title, 731.004

Showerheads, low-flow, installation, 693.025 Snow removal, railroads and highways, 366.470 Soil and water conservation districts

Liability, 561.400

Moneys, Department of Agriculture Service Fund, use, 561.401

Solicitation, applications, domestic insurers, 732.135, 732.145

Solvency, insurers

Assessments, see Own risk and solvency assessments, this topic

Insolvency, see **Guaranty of insolvent insurers**, this topic; **Liquidation and rehabilitation**, this topic

Standard provisions, 742.021

Standard Valuation Law, see Valuation, this topic Standards, National Association of Insurance

Commissioners, compliance, 733.210

State contracts, see STATE CONTRACTS

State of Oregon, see STATE OF OREGON

State officers and employees, see PUBLIC OFFI-CERS AND EMPLOYEES

State property, see STATE PROPERTY Steam boiler insurance, permissible coverage, 742.041

Stock

See also **Securities**, this topic

Acquisition

Capital stock, see **Acquisitions and mergers**, this topic

Own shares, domestic insurer, 732.410

Captive reinsurers, 735.188

Dividends, see **Dividends and distributions**, this topic

Insurers, 731.142, 731.394

Shareholders, 732.415, 732.460

Shares, 732.405 et seq.

Subscriptions, solicitation, 732.135, 732.145

Streets, public structures on, indemnity, 271.380 Student loans, cancellation insurance, 348.592 Subpoenas, investigations, proceedings, 731.232

Supervisory officials, organizations of, state participation, 731.216

Support of dependents, see SUPPORT OF DEPENDENTS

Surety companies, see SURETY COMPANIES, generally

Surplus lines

(Generally), 735.400 et seq. Actions against insurers, 735.485, 735.490 Application of statutes, 735.492 Contracts, validity, 735.440 Definitions, 731.144, 735.405 Evidence of insurance, 735.435

INSURANCE AND INSURERS (Cont.)

Surplus lines (Cont.)

Exempt commercial purchasers, defined, 735.405, 735.406

Fees, 735.430, 735.455

Filings, licensees, after placement, 735.425

Independently procured insurance

Defined, 731.099

Obligation of insured to report and pay taxes, 735.417

Ineligibility of insurer, declaring, 735.420

Nonadmitted insurers

Licensees, placing coverage, 735.415

Procuring insurance, surplus lines licensee, 735.410

Policy regulation, exception, 742.001

Premium payment, 735.445

Premium tax, 735.417, 735.418, 735.470, 735.475

Producers, see INSURANCE PRODUCERS,

ADJUSTERS, AND CONSULTANTS

Rating law, application, 737.035

Rules, 735.410, 735.435, 735.455, 735.465, 735.470

Severability of laws, 735.495

Short title, 735.495

746.360

Surplus Line Association of Oregon, 735.430 Unauthorized insurance regulation, exception,

Taxes

Certificate of authority, conditioned on payment, 731.410

Collection, disposition, 731.292

Corporate taxation, see CORPORATE TAXA-TION

Directors and officers, invalid, payment, nonliability, 731.844

Enforcement, limitations, 731.836

Fire premiums, 317.122, 731.820, 731.842

Foreign insurers, see **Foreign and alien insurers**, this topic

Gross premiums, 731.808, 731.812, 731.820, 731.840, 731.842

Homestead property tax deferral program, 311.670 Income tax (state), see INCOME TAX (STATE)

Interest, penalties, 731.842

Invalid, payment, directors and officers not liable, 731.844

Limitations, enforcement, 731.836

Local taxes, preemption, 731.840, 731.841

Payment, time extension, 731.842

Prepayment, 731.822, 731.842

Retaliatory provisions, 731.840, 731.854, 731.859

Surplus lines insurance, 735.417, 735.418, 735.470, 735.475

Tax Court review, 305.410

Wet marine and transportation insurance, 731.824, 731.828, 731.830, 731.833, 731.834, 731.842

Tenants, see LANDLORD AND TENANT

Theft, see THEFT

Third party administrators, see THIRD PARTY ADMINISTRATORS, generally

Third party liability claim settlements, notice, 731.492

Time share estates, 94.869

Time statements, 742.048

Title insurance, see TITLE INSURANCE, generally Tort actions, damages, advance payment forms, 12.155

Tort liability, public bodies, 30.290

Towing businesses, 98.860, 731.036, 822.205

Trade practices and offenses

See also **Crimes and offenses**, this topic Acquisitions, monopoly or substantial diminishment of competition, orders, 732.542, 732.544

INSURANCE AND INSURERS (Cont.) INSURANCE AND INSURERS (Cont.) Trade practices and offenses (Cont.) Trade practices and offenses (Cont.) Advertising, misleading, 746.110 Premium financing (Cont.) Bonds, inducement, policy sale, 746.025 Prepayment, interest refund, 746.485 Certificate of authority requirement, 731.354, Recommending premium finance company, 746.340 insurer, 746.470 Claim settlement practices, unfair, 746.230, Records required, form, inspection, 746.465 746.233 Security interest of agreement, 746.525 Competition restricting contracts, 746.160 Unearned premium due, calculation, 746.515 Premium overcharge, 746.120 Producers, see INSURANCE PRODUCERS, Compliance with law, 731.022 Contracts, inducement, rate control, 746.025, 746.160 ADJUSTERS, AND CONSULTANTS, generally Credit history or insurance score, use, 746.650, Rate, see Rates, this topic 746.661, 746.662, 746.663 Rebates, 746.045, 746.055, 746.065 Credit life, health, choosing insurer, 746.220 Reserve requirements, misrepresentation, 746.075 Deceptive practices, 746.240 Depository institutions, see FINANCIAL INSTI-Discrimination, 746.015, 746.018 **TUTIONS** Fictitious grouping, 737.600 Discrimination, see Discrimination, this topic Rules Dividends, misrepresentation, 746.075 Life insurance, regulating replacement, 746.085 Driving record, private auto insurance, 746.260 Motor vehicle repair shops, 746.305 Enforcement, see Enforcement of laws, this topic Property, inland marine, casualty or surety Environmental claims, settlement, 465.479, 465.484 insurance, dividend groupings, 746.150 Exemptions, 746.005, 746.065, 746.360 Rebates, 746.045 Eye care services, limiting coverage, 746.125 Securities, inducement, policy sale, 746.025, 746.140 Filings, 731.260, 731.992 Statutes, compliance with, construction, 731.022 Statements about insurers, 746.075, 746.110 Stock, inducement, policy sale, 746.025 Fictitious grouping, 737.600 Surplus, share, misrepresentation, 746.075 Filings, false, misleading, 731.260, 731.992 Title insurance, commissions, rebates, induce-Financial condition, misrepresentation, 746.075 ments, 746.055, 746.130 Fraud, deceit, misrepresentation, 746.075, 746.100, Unauthorized insurance transactions (Generally), 746.310 Free insurance, inducement, policy sale, 746.130 Attorney fees, 746.350 Groups, persons or risks, combining, experience, Certificate of authority, requirement, 731.354, dividend purposes, 746.150 Hearings Court proceedings, motions, pleadings, require-Noncompliance, 746.015 ments, 746.340 Unfair discrimination, 746.015 Default judgment, limitation, 731.324, 746.330 Inducements, policy sale, 746.025, 746.035, 746.130, Definition, 731.066 746.140 Deposits, 731.328, 746.340 Industrial life insurance, exemption, 746.005 Exceptions, regulation, 746.360 Insurable interest required, 743.040 Injunctions, 731.356 Joint underwriters, regulation, 737.390 Liability, insurance producers, 746.310 Libel, slander of insurers, 746.075, 746.110 Pleadings, motions, requirements, 746.340 Life insurance, see LIFE INSURANCE Process service Loans, property securing, insuring, depository insti-(Generally), 746.320, 746.330, 746.340, tutions, 746.195, 746.201 746.350, 746.360 Misrepresentation, fraud, deceit, 746.075, 746.100, Secretary of State, on, 731.324, 731.328 746.110Regulation, exceptions, 746.360 Noncompliance, notice, 746.015 Reinsurance, exception, 746.310, 746.360 Penalties, 731.988, 731.992 Undefined practices injurious to public, 746.240 Personal or controlled insurance, 746.065 Unfair claim settlement practices, 746.230, 746.233 **Policies** Unrelated business transactions, 731.450 Misrepresentation, 746,075 Wet marine and transportation, exemption, 746.005 Rating filings, compliance with, 737.330 Traffic patrols, students engaging in, liability Portable electronics insurance, 646A.841 insurance, 332.435 Premium financing Transacting insurance Agreements, form, contents, effect, 746.475, Definition, 731.146, 731.486 746.525Other jurisdictions, 731.454 Applicability of law, 746.425 Transfers, domicile Attorney fees, actions to enforce rights, award, Other state, 731.364, 731.365 prevailing party, 746.530 Cancellation of insurance policy, conditions, Unincorporated foreign insurer, 731.367 Transportation, see Marine and transportation 746.505, 746.515 insurance, this topic Charges, regulation, 746.485, 746.495 Travel insurance, 742.041, 744.101, 744.104, Definitions, 746.405 744.107, 744.111 Inquiries from director to premium finance com-

Tribal governments, police officers, 181A.944 Trusts, see TRUSTS AND TRUSTEES

tion and nonrenewal, exemption, 742.710

Umbrella policies, commercial liability, cancella-

Ultra vires acts, insurers, 732.210

panies, 746.422

Notice to insurer, 746.475

Premium return, insurance policy cancellation,

Interest, 746.485

746.515

INSURANCE AND INSURERS (Cont.) INSURANCE AND INSURERS (Cont.) Unauthorized transactions, see Trade practices Website posting of policies, 742.046 and offenses, this topic Wet marine and transportation, see Marine and Underground storage tanks, 466.795, 466.815 transportation insurance, this topic Wildfires, see WILDFIRES AND WILDFIRE PRE-Underwriters, 742.026 Underwriting decisions, adverse, see Adverse VENTION underwriting decisions, this topic Willamette Falls Locks Authority, 196.220, 196.235 Unearned premium reserves, 733.060, 733.070, Withdrawal Commercial liability insurance, 731.482 Unemployment, see UNEMPLOYMENT INSUR-Insurers, 731.512 ANCE, generally Reinsurance, required, 731.512 Unit ownership property, 100.615 Witnesses, subpoenas, 731.232 Universities, see COLLEGES AND UNIVERSI-Workers' compensation, see WORKERS' COM-PENSATION Unlawful practices, see Trade practices and Written notice to insured, requirement, effectuoffenses, this topic Unmanned aircraft systems, 837.365 ating laws, 731.259 Valuation INSURANCE COMMISSIONER Assets other than securities, 733.160 (Generally), 705.105 Reserve liabilities Annual valuation, 733.328 Appointed actuary; opinion, liability, 733.331 INSURANCE FUND Confidential information, disclosure, 733.337 (Generally), 278.425, 278.435 Definitions, 733.325 Claims, approval, 278.050 Exemptions, 733.340 Contribution to, 278.022 Rules, 733.331 Deductibles, establishment, 278.050 Valuation manual Investment, 293.701 Data submissions in accordance with, Media property, coverage, contributions and 733.334 replacement expenses, 278.075 Defined, 733.325 Payments into, 278.052 Securities, 733.165 Payments out of, 278.022, 278.050 Standard Valuation Law Tort claims, public bodies, 278.120, 278.125, (Generally), 733.300 et seg. 278.150 Actuary, opinion, 733.304 Aggregate reserves, 733.316 Alternative standards of valuation, 733.318 INSURANCE GUARANTY ASSOCIATION, Amount of required reserves, 733.312, 733.314 **OREGON** Establishing in accordance with, variable life **Board of directors** and annuity policies, 733.115 (Generally), 734.560 Interest rates, minimum standard for valuation, Immunity from legal action, 734.690 determining, 733.310 Reports, 734.650, 734.660 Methods for life insurance and annuity and pure Creation, 734.550 endowment contracts, 733.302 **Duties and powers,** 734.570, 734.580 Minimum reserves, certain policies, 733.320, Immunity from legal action, 734.690 733.322 Membership required, 734.550 Minimum standards Regulation, 734.660 Annuities and pure endowment contracts, Reports, 734.635 computation, 733.308 Life insurance, industrial insurance, annuities and pure endowment contracts, com-INSURANCE PRODUCERS, ADJUSTERS, putation, 733.306 AND CONSULTANTS Opinion of actuary, 733.304 Adjusters Rules, 733.304 (Generally), 744.502 et seq. Short title, 733.300 Classes of insurance, 744.531 Vehicle protection product warranties, Insur-Continuing education, 744.521 ance Code exemption, 646A.432 Credit life or credit health insurance, adjusting claims, 744.575 Delinquency proceedings, 734.110 Definitions, 744.502 Insurer liquidation, rehabilitation proceedings, Discipline, penalties, 744.521, 744.584, 744.994 734.110 Verification, see VERIFICATION Liability, law violation, 731.988, 731.992 Licensure Violations of law, see Crimes and offenses, this Amendment, 744.521, 744.523 topic Application, 744.518 Waiver Business entities, 744.518, 744.523 Fire, policy provision, 742.222 Classes of insurance, 744.531 Policies, claims administration, 742.056 Examinations, 744.525, 744.528 Withdrawal of insurers, 731.512 Exemptions, 744.515 Warehouse, grain in storage, 586.315 Warranties, insured statements, deemed repre-Fees, 731.804, 744.518, 744.521 Issuance, 744.521, 744.523 sentations, 742.208 Watershed grant recipients, 541.934 Nonresident adjusters, 744.528, 744.538 Weather modification districts, see WEATHER Probation, 744.584 MODIFICATION DISTRICTS Qualifications, 744.525, 744.528

INSURANCE PRODUCERS. ADJUSTERS. AND CONSULTANTS (Cont.)

Adjusters (Cont.)

Licensure (Cont.)

Refusal, revocation, or suspension, 744.521, 744.584, 744.994

Reinstatement, 744.521

Renewal, 744.521, 744.523

Requirement, 744.505

Temporary permit, 744.555

Nonresident adjusters, 744.528, 744.538

Notice requirements, 744.581

Place of business, 744.578

Portable electronics insurance, 744.515

Prohibited conduct, generally, 744.584

Records, 744.578

Rules, see Rules, this topic

Temporary permit, 744.555

Unauthorized insurer policies, adjusting claims, 744.541

Agents, see Producers, this topic

Banking institution as insurance producer,

Certificate of deposit, in lieu, trust account,

Commissions and service fees, licensees accept**ing,** 744.077, 744.091, 744.093

Compensation agreements, filing, not public records, 744.087

Consultants

(Generally), 744.602 et seq.

Classes of insurance, 744.626

Client disclosure statements, 744.650

Commission or service fee, accepting, 744.077

Continuing education, 744.614, 744.665

Definitions, 744.602

Discipline, penalties, 744.614, 744.644, 744.994

Errors and omissions insurance, maintaining, 744.635

Liability, law violation, 731.988, 731.992

Licenses

Amendment, 744.614, 744.617

Application, 744.611

Business entities, 744,611, 744,617

Classes of insurance, 744.626

Examinations, 744.619, 744.621

Exemptions, 744.609

Fees, 731.804, 744.611, 744.614

Issuance, 744.614, 744.617

Nonresident consultants, 744.621, 744.631

Probation, 744.644

Qualifications, 744.619, 744.621

Refusal, revocation, or suspension, 744.614,

744.644, 744.994

Reinstatement, 744.614

Renewal, 744.614, 744.617

Requirement, 744.605

Nonresident consultants, 744.621, 744.631

Notice requirements, 744.641

Place of business, 744.638

Prohibited conduct, generally, 744.644

Rebates, 744.655

Records, 744.638

Rules, see Rules, this topic

Errors and omissions insurance, managing general agents, maintaining, 744.303

Fees, see Licenses and permits, this topic

Financial institutions, employees exemption, 744.056

Fraternal benefit societies, see FRATERNAL BENEFIT SOCIETIES

INSURANCE PRODUCERS, ADJUSTERS. AND CONSULTANTS (Cont.)

Licenses and permits

Adjusters, see Adjusters, this topic

Consultants, see Consultants, this topic

Adjusters, 731.804, 744.518, 744.521

Consultants, 731.804, 744.611, 744.614

Producers, 731.804, 744.058, 744.072

Real estate licensees, exemption, 744.056

Surplus line insurance producers, 731.804

Tax Court review, 305.410

Managing general agents, requirement, 744.300, 744.301

Producers, see Producers, this topic

Reinsurance intermediary brokers and managers, 744.800

Managing general agents

(Generally), 744.300 et seq.

Appointment and termination, notification, 744.313

Authority of insurer and managing general agent, limitations, 744.308

Bank accounts, 744.311

Books, 744,311

Certificate of errors and omissions insurance, maintaining, 744.303

Contracts between insurer and managing general agent, 744.306

Financial examinations, 744.313

License requirements, 744.300, 744.301

Loss reserves, 744.313

Records, 744.311

Rules, 744.314

Violations of provisions, orders to reimburse insurer, rehabilitator or liquidator, 744.316

Premium funds, trust account, commingling, 744.083

Producers

Address, change, 744.063, 744.064, 744.068

Adjusters, as, 744.515

Administrative procedure, licensure sanctions, 744.074, 744.079, 744.089

Annuities, sale or recommendation, obligations, 743.262

Appointment, 744.078

Business entities

Insurance producer license required, 744.059 Sanctions, 744.074

Business names, 744.068

Classes of insurance, 744.053, 744.062

Commission or service fee, accepting, 744.077,

744.091, 744.093

Compensation, 743.262, 744.076, 744.087, 746.085

Continuing education, 743.262, 744.072

Criminal proceedings, reporting, 744.089

Defined, 731.104, 732.810

Definitions, 744.052, 744.093

Disciplinary actions, reporting, 744.089

Discipline, penalties, 744.074, 744.079, 744.994

Disclosures to prospective insureds, 742.009

Employees, certain, exempt, 744.056

Examinations, 744.058, 744.064, 744.067 Fees, 731.804, 744.058, 744.072

Fraternal benefit societies, 744.056, 748.181

Group contracts, 744.078

Health care service contractors, 750.055

Health insurance exchange, certification, 741.310

Investigations, 744.079

Legal service contractors, 750.705

Liability, law violation, 731.988, 731.992, 746.310

Licenses

Amendment, 744.062

INSURANCE PRODUCERS. ADJUSTERS. INSURANCE PRODUCERS, ADJUSTERS. AND CONSULTANTS (Cont.) AND CONSULTANTS (Cont.) Producers (Cont.) Risk retention, licensing, insurance producers, Licenses (Cont.) Rules Application Adjusters Business entities, 744.059 Forms, 744.059, 744.064 Classes of insurance, 744.531 Licenses, 744.518, 744.525, 744.528 Nonresident insurance producers, 744.063, 744.064, 744.082 Notice requirements, 744.581 Resident insurance producers, 744.059 Temporary permits, 744.555 Commission or service fee, acceptance, 744.077, Classes of insurance, 744.053, 744.062 744.091, 744.093 Complaints against insurance producers, Consultants 731.288 Classes of insurance, 744.626 Exemptions, 744.056 Client disclosure statements, 744.650 Failure to procure, 731.988 Continuing education, 744.665 Fees, 731.804, 744.058, 744.072 Errors and omissions insurance, 744.635 Industry designations, certain requirements, exemption, 744.067 Licenses, 744.611, 744.619, 744.621 Notice requirements, 744.641 Limited class credit insurance producers, 744.063 Producers (Generally), 744.062 Nonresident insurance producers, 744.063, Certificate of deposit in lieu of trust account, evi-744.064, 744.082 dence, 744.084 Reciprocity, 744.064, 744.082 Continuing education, 744.072 Refusal, revocation, or suspension, 744.074, Errors and omissions insurance, certificate, 744.079, 744.994 744.303 Renewal or reinstatement, 744.072 Examinations, 744.058, 744.064 Requirement, transactions, 744.053 Fees, 744.058, 744.072 Resident insurance producers, 744.058, 744.059, Managing general agents, 744.314 744.067 Notice, business entities, 744.068 Risk retention groups, 735.350 Solicitation or sale of policy, retail and wholesale Surplus lines, 744.063 producers, 744.093 Temporary license, 744,073 Travel insurance, 744.111 Term, 744.072 Trust account, premium funds, 744.083 Life insurance Surplus lines insurance, 735.410, 735.435, 735.455, Annuities, sale or recommendation, 743.262 735.465, 735.470 Replacement policies, 746.085 Third party administrators Limited class credit insurance Errors and omissions insurance, 744.726 Defined, 744,052 Insurer responsibility, 744.740 Instruction, providing, insurers, 744.059 Licensing, 744.704, 744.712 Long term care insurance, training, 744.088 Reinsurance intermediary manager, errors and Managing general agents, see Managing general omissions insurance, 744.818 agents, this topic Surplus line insurance producers Military service, 744.072, 744.073

See also **Producers**, this topic Authority, generally, 735.455

Examinations, financial conditions, 731.300

Fees, 731.804, 735.455

Liability, law violation, 731.988, 731.992

Licenses

(Generally), 735.450, 735.455

Fees, 731.804

Nonresident, 744.064

Suspension or revocation, 735.480

Premium tax, 735.470, 735.475

Records, 735.460

Reports, monthly, 735.465

Rules, 735.410, 735.435, 735.455, 735.465, 735.470

Telephone solicitation, regulations, 646.605

Third party administrators, see THIRD PARTY

ADMINISTRATORS, generally

Title insurance, see TITLE INSURANCE

Travel insurance, 744.101, 744.104, 744.107, 744.111

Trust account, premium funds, commingling, 744.083

INSURRECTION

Habeas corpus, suspension, CONST. I §23 Marijuana licenses, permits, and certificates; suspension, 475C.485 Martial law, 399.065 Militia, use, 399.065

Names, 744.068

Nonresident insurance producers

Change of address, 744.063, 744.064

 $Licenses,\,744.063$

Service of process, 744.063, 744.064

Personal or controlled insurance, 746.065

 $\begin{array}{c} \text{Premium financing regulation, } 746.425, 746.475, \\ 746.505, 746.515 \end{array}$

Premium funds, trust account, commingling, 744.083

Probation, grounds, 744.074

Records, 744.068, 744.079

Registered, 731.434

Rules, see Rules, this topic

Sales material, filing, use, 742.009

Service of process, nonresident insurance producers, 744.063, 744.064

Solicitation or sale of policy, retail and wholesale producers, 744.093

Surplus line, see **Surplus line insurance produc**ers, this topic

Termination, 744.068, 744.079, 744.081

Title insurance, 744.056, 744.086

Travel insurance, 744.101, 744.104, 744.107,

Unemployment insurance exclusion, 657.085 Unlicensed, compensation, prohibited, 744.076

Real estate licensees, license exemption, 744.056

INSURRECTION (Cont.)

Psilocybin licenses and permits, suspension,

Riot, see RIOTS, generally

Suppression, CONST. V §9, CONST. XI §7,

CONST. XI §8

Treason, CONST. I §24

INTANGIBLES

Abandoned property, see ABANDONED OR UNCLAIMED PROPERTY

Assignment, generally, 80.010, 80.020

Intellectual property, see INTELLECTUAL PROPERTY, generally

Secured transactions, see SECURED TRANSAC-TIONS

Securities, see SECURITIES, generally

Trusts, assignment or grant, writing, 41.560

INTEGRATED AND COORDINATED HEALTH CARE DELIVERY SYSTEM, OREGON

See MEDICAL ASSISTANCE PROGRAM

INTELLECTUAL DISABILITIES

See DISABILITIES, PERSONS WITH

INTELLECTUAL PROPERTY

Beef Council, Oregon, 577.355

Colleges and universities, see COLLEGES AND UNIVERSITIES

Commodity commissions, 576.317

Community colleges and districts, 341.319

Hemp Commission, Oregon, 571.444

Motor vehicle dealers, franchises, 650.133

Open educational resources, 348.748, 348.750,

. 348.751, 348.752, 348.756, 348.757

Patents and copyrights, see PATENTS AND COPYRIGHTS, generally

Schools and school districts, see SCHOOLS AND SCHOOL DISTRICTS

Wheat Commission, Oregon, 578.105

INTENT

Crimes and offenses, see CRIMES AND **OFFENSES**

Evidence, see EVIDENCE

Sale of goods, warranties, 72.3170

Testators, wills, controlling, 112.227

INTERAGENCY COMPLIANCE NETWORK

(Generally), 670.700, 670.705

INTERAGENCY COORDINATING COUNCIL, STATE

(Generally), 343.499

INTERCEPTION OF COMMUNICATIONS

See WIRETAPPING AND EAVESDROPPING, gen-

INTERCOLLEGIATE ATHLETIC FUND

(Generally), 461.535

INTEREST

Adverse or pecuniary, see ADVERSE OR PECU-NIARY INTERESTS, generally Evidence, see EVIDENCE Money, see INTEREST (MONEY), generally

INTEREST (MONEY)

(Generally), 82.010 et seq.

Abandoned or unclaimed property, delivery within time prescribed, failure, 98.416

Accounts, 82.010

Agricultural commodity sales, 576.705

Alcoholic beverage licenses, in lieu deposit, 471.155

Banks

Deposits during liquidation, 711.525

Exemption, certain statutory rates, 82.025

Funds transfers, 74A.5060

Notice to depositor, rate change, 708A.420

Bonds, see BONDS

Bridges, Willamette River, Multnomah County, bonds, 382.395

Budgets, local governments, interest, inclusion,

Business development projects, loans, 285B.062, 285B.089, 285B.092, 285B.093

Capital Access Fund, 285B.119

Cemeteries, city improvement assessment funds,

Cigarette tax, see CIGARETTE TAX

Commission, bonus, fee, premium, penalty or other charge, computation of interest, 82.020

Community college districts, bonds, 341.697

Computation, 82.020, 82.025

Condemnation

Advance deposits, effect, 35.265

Repurchase price, 35.390

Construction contracts, 701.420, 701.625, 701.630 Consumer finance, see CONSUMER FINANCE

Contracts, 82.010

County development projects, loans, 285B.086

County roads assessments, 371.655

Courts, funds held in trust, 293.293

Credit unions, see CREDIT UNIONS

Criminal judgments, 137.183

Decedents' estates, pecuniary devises, 116.143

Defenses, businesses, interest, 82.010

Depositories of public funds, see DEPOSITORIES OF PUBLIC FUNDS

Diking district refunding bonds, 547.605, 547.610, 547.615, 547.620

District improvement companies

Improvements, installment coupon obligations, rates, 554.270

Warrants, unpaid, 554.290

District improvement company bonds, rates, 554.220, 554.280

Domestic water supply districts

Assessment liens, 264.378

Bonds, rate determination, 264.250

Drainage district bonds, see DRAINAGE DIS-TRICTS

Estate tax, see ESTATE TAX

Execution, writs of, contents, 18.862

Exemptions, financial institutions or trust companies, certain rates, 82.025

Financial institutions and trust companies. exemption, certain rights, 82.025

Financial institutions, loans, interest rate (no limitation), 708A.255

Fire control, forest, cost recovery, 477.068

Forest fire protection costs, 477.068

131.564, 131A.080, 131A.090 Militia, active service, rate limitations, debts, Garnishment, cost recovery, 18.999 399.240 Geothermal heating district Motor carrier security deposits, 825.506 Assessments, delinquent payment, 523.280, Negotiable instruments 523.290 (Generally), 73.0112 Bonds, 523.410, 523.460, 523.470 Default, 73.0304 Health district bonds, 440.380 Oil and gas tax, 324.170, 324.210 Improvement district bonds, rates, 554.220, Park and recreation district bonds, 266.518 $5\overline{5}4.280$ Pawnbrokers, limits, 726.390 Income tax (state), see INCOME TAX (STATE) Payday loans, 725A.060, 725A.064 **Insurance** Prepayment, loans, credit, 83.620 Principal and Income Act, Uniform, see PRINCI-Accounts of insurers, 317.655, 733.220 PAL AND INCOME ACT, UNIFORM, generally Investments, insurers, prohibited, 733.780 Life insurance, see Life insurance, this topic Property tax refunds, 311.806, 311.812 Public bonds, see BONDS Policies Age, sex misstatement, 743.264 Public Employees Retirement Fund, interest, payments from fund, 238.470 Annuities, 743.255, 743.264, 743.270, 743.273 Public funds, deposits, see DEPOSITORIES OF Coupon, restrictions, 743.243 Credit health and life insurance, 743.379 PUBLIC FUNDS Loans, 743.186 Public improvement contracts, 279C.570 Premiums, adjustments, fraud, creditor recov-Rate, 82.010 Real estate licensees, clients' trust accounts, ery, 743.046, 743.216 Reinstatement, 743.189, 743.230, 743.270, 696.241 743.271 Realty contracts, lender security protection Premium financing, 746.485 deposits, 86.245, 86.250 Prepayment, premium financing, 746.485 Refund anticipation loans, disclosures, 673.712 Unpaid claims, health insurance, 743B.452 Repayment restrictions, loan agreements, notice, **Irrigation districts** 82.160, 82.170 Retail installment contracts, see RETAIL Bonds **INSTALLMENT CONTRACTS**, generally Payment, first four years interest, sum sufficient, issuance amount, 545.515 Retirement contributions, public employers, Rates, 545.517, 545.521, 545.557, 545.585 delinquent, 238.705 Charges, unpaid, 545.496 Sanitary district bonds, 450.110, 450.265, 450.280, Judgments, 24.140, 82.010, 137.183 450.303 Late charges, computation of interest, 82.020 Security sales, illegal, 59.115 Legal rate, 82.010 Service charge, defined, retail installment con-Legislation, special or local, prohibition, tract. 83.010 CONST. IV §23 Sewage disposal services, license applicants, Lender security protection deposits, 86.245, deposits in lieu of bond, 454.710 86.250 Sewage facility bonds, local governments, Life insurance 224.340, 454.135, 454.245 Borrowing by group policyholders, 743.358 Small scale local energy projects Bonds, 470.240, CONST. XI-J §2 Credit life insurance, 743.379 Insurer failure to pay claim within certain time, Loans, rate, 470.150 743.192, 743.327 Special or local statutes forbidden, CONST. IV §23 State accounts overdue, 293.462 Loans on policy, rates, 743.187 Limitation of actions, payment effect, 12.090, State building utilities, equipment purchases, 12.230, 12.240 276.218 Loans State finance Computation, 82.020, 82.025 Common School Fund loans and investments (Generally), 327.425, CONST. VIII §2 Consumer finance companies, rate computation, 725.340 Reimbursements, earnings failure, 327.482, Legal rate, 82.010 327.484 Loan companies, 725.340 Repayment, collection, 327.440, 327.445, Maturity, repayment before, 83.620 Payday and title loans, 725A.060, 725A.062, Deposits, see **DEPOSITORIES OF PUBLIC** 725A.064 **FUNDS** Refund anticipation loans, disclosures, 673.712 Investments, 293.718, 293.741, 293.746, 293.751 Residential energy conservation programs, 469.633, Overdrafts, 293.171 Rainy Day Fund, Oregon, 293.144 469.651, 469.715 Small scale local energy projects, 470.150 Transferred moneys or credits, 293.220 Veterans, see VETERANS Taxation, see TAXATION Title loans, 725A.060, 725A.062 Water development projects, 541.741 Local and tribal government investment pool, Trust business, security deposit, 709.120 294.850, 294.855, 294.860, 294.865 Trust companies, exemption, certain rates, 82.025 Local Government Employer Benefit Trust Fund, Unemployment insurance, see UNEMPLOYMENT INSURANCE 294.730 Mass transit district bonds, rates, 267.330 Usury, 82.010 Maximum rate, 82.010 et seq. Veterans loans, see VETERANS Medical debts, 442.615, 646A.677 Wages, business in receivership, 652.500 Medical malpractice actions, judgments, 82.010 Warrants, municipal, 287A.472

INTEREST (MONEY) (Cont.)

Metropolitan Service District bonds, 268.520

INTEREST (MONEY) (Cont.)

Forfeitures, criminal activities, interest accrual,

INTEREST (MONEY) (Cont.)

Water control districts

Assessments, 553.510, 553.540 Bonds, rates, 553.630, 553.635, 553.643 Warrants, 553.740

Water development projects, loans, 541.741 Water improvement districts

Bonds, 552.623, 552.625, 552.645 Loans, state, federal, 552.670

Weight-mile taxes, late payment charges, 825.490, 825.494

Work release, loans, 144.522

Workers' compensation, see WORKERS' COM-PENSATION

INTERFERENCE

Agriculture, see AGRICULTURE AND HORTI-CULTURE

Animals, see ANIMALS

Custodial, see CUSTODIAL INTERFERENCE, generally

Firefighter or emergency medical services provider, 162.257

Health care

Emergency medical services providers, 162.257 Health care facilities, 30.851, 166.119 Reproductive health care, public body interference, 435.240, 435.245

Legislative operations, 162.455, CONST. IV §15, CONST. IV §16

Livestock production, 30.877, 167.388

Militia, 399.115, 399.135

Peace officer or parole and probation officer, 162.247

 $\textbf{Pesticide applications, forests,}\ 527.796$

Public land survey corners or accessories, 209.140

Public transportation, 166.116, 811.160

Reports, making, 165.572

Unmanned aircraft system offenses, 837.374, 837.375, 837.995

Vector control, 452.250, 452.990

INTERGOVERNMENTAL ARBITRATION See ARBITRATION

INTERGOVERNMENTAL COOPERATION

Abandoned or unclaimed property, compliance examinations, 98.412

Accountancy, Oregon Board of, information disclosures, 673.475

Biopharmaceutical crops, regulation, 561.740 Boating offenses, bilateral reciprocal agreements with other jurisdictions, 830.170

Broadband and communications services, 276A.406

Building code, administration, 455.028, 455.185, 455.188

Changes in service responsibility, setting forth changes in tax coordination, 190.070

Child care regulation, 329A.010, 329A.025, 329A.030, 329A.390, 329A.420

Child Support Program, 180.345

Cigarettes, see TOBACCO, SMOKING, AND INHALANT DELIVERY SYSTEMS

Cities, see CITIES

Civil forfeitures, distribution of proceeds, 131A.355, 131A.360

 $\textbf{Coast Trail, Oregon,}\ 390.308$

INTERGOVERNMENTAL COOPERATION (Cont.)

Community college districts, interstate taxing, feasibility discussions, county governments and organizations, 341.309

Community Green Infrastructure Grant Program, 197.470

Construction contractors, regulation, 701.272 Continuing education, generally, 344.259

Contraceptive stock inspections, 435.105

Correctional institutions, see CORRECTIONAL INSTITUTIONS AND PROGRAMS

Counties, see COUNTIES

Courts, see COURTS

Cybersecurity Center of Excellence, Oregon, see CYBERSECURITY CENTER OF EXCEL-LENCE, OREGON, generally

Dams, 540.488

Districts, see DISTRICTS

Drainage and flood control, 547.067

Eastern Oregon Border Economic Development Board, 284.801

Educator Advancement Council, see EDUCATOR ADVANCEMENT COUNCIL, generally

Emergencies and disasters, see EMERGENCIES AND DISASTERS, generally

Employees of intergovernmental entities, see PUBLIC OFFICERS AND EMPLOYEES, generally

Energy efficiency programs and incentives, 469.161, 469.769

Energy facilities, see ENERGY

Execution sales, legal notices website, 18.926 Family and medical leave insurance, 657B.480 Food safety, 616.015, 616.028, 624.510, 624.530 Foreign nations, see FOREIGN NATIONS

Forests and forestry, see FORESTS AND FORESTRY

Fuel taxes, agreements, 319.382, 319.525, 319.950 Gambling addiction programs, 413.520 Geographic data, fees, 190.050

Geothermal heating districts, see GEOTHERMAL HEATING DISTRICTS

Global warming outreach strategy, 468A.245 Grain warehouse examination programs, other states, 586.235

Health insurance exchange, 741.002, 741.520 Highways and roads, see HIGHWAYS AND ROADS

 $\begin{array}{c} \textbf{Housing Choice Landlord Guarantee Program,} \\ 456.395 \end{array}$

Immigration enforcement, generally, 180.805, 180.810, 181A.820, 181A.829

Indian tribes, see INDIANS

Interagency Compliance Network, 670.700, 670.705

International, see FOREIGN NATIONS
Interstate, see INTERSTATE COOPERATION,

Investment pools, local and tribal governments, 294.820

Juveniles, see JUVENILE DELINQUENTS AND DEPENDENTS

Law libraries, 9.820

 $\begin{array}{c} \textbf{Local community corrections programs plans,} \\ 423.525 \end{array}$

Local governments, see LOCAL GOVERNMENTS Marijuana, see MARIJUANA

Medical assistance program, 411.435, 413.235, 413.255, 414.033

Medical examiners office, counties, joint formation, 146.065

INTERGOVERNMENTAL COOPERATION (Cont.)

Metropolitan service district, intergovernmental agreements, 268.300, 268.313

Militia, cooperation with federal government, 396.337, 396.338

Mortgage loan originator licensure, 86A.230 Motor pool resources, 283.315

Natural climate solutions, 468A.189, 468A.193, 468A.195

Nurses, sharing results of criminal records checks, 678.153

Ocean Acidification and Hypoxia, Oregon Coordinating Council on, 196.571, 196.572, 196.573

Ordinances, ratifying, agreements creating entity, 190.085

Ports, see PORTS

Powers of intergovernmental entities, generally, 190.080

Public assistance, 411.116, 411.135

Radiation sources, 453.745, 469.559

Radioactive waste disposal, Oregon Hanford Cleanup Board, 469.582

Railroads, hazardous material emergency response, 453.392

Reference Coordinating Council, State, 357.900 Regional community and economic development priorities, 284.754

Resource Coordination Assistance Agreement, Oregon, see RESOURCE COORDINATION ASSISTANCE AGREEMENT, OREGON, generally

Respite care programs, coordination, 409.458, 409.474

Retirement Savings Plan, Oregon, 178.245 Road usage charge, multijurisdictional agreements, 319.947

Rules, generally, 190.080

Salmonberry Trail, 390.305

Schools, see SCHOOLS AND SCHOOL DISTRICTS

Security agreements, state public bodies, federal military facilities, 190.112

Seed certification, Idaho, State of, agricultural or educational agencies, Malheur County, 633.620 Sex offenders, records sharing, 163A.200,

163A.205, 163A.210

Small business development centers, 285B.169 Small scale local energy projects, 470.155

Solid fuel burning device programs, 468A.490 State agencies, see STATE AGENCIES

States, see INTERSTATE COOPERATION, generally

Suicide, youth, 418.735

Tax coordination, setting forth changes, changes in service responsibility, 190.070

Tobacco, smoking, and inhalant delivery systems, see TOBACCO, SMOKING, AND INHAL-ANT DELIVERY SYSTEMS

Transferable development credits, 94.538 Transportation

Fuel taxes, 319.382, 319.525, 319.950

Greenhouse gas emissions, statewide strategy, see ${f CLIMATE\ CHANGE}$

Intergovernmental transportation entities, 190.083, 190.088, 190.091

Motor carrier law applicability, 825.017, 825.022 Oregon Transportation Commission, authority, generally, 184.614, 184.617

Projects, permits, construction and siting, 184.668 Railroads, hazardous material emergency response, 453.392

INTERGOVERNMENTAL COOPERATION (Cont.)

Transportation (Cont.)

Road usage charge, multijurisdictional agreements, 319.947

Wildlife Corridor Action Plan, 366.161, 366.162, 496.272, 496.273

Tribal governments, see INDIANS

Urban and rural reserves, designation, 197A.235, 197A.242, 197A.245

Warehouse examination programs, contiguous state governments, 586.235

Waste disposal, see WASTE DISPOSAL

Water and water rights, see WATER AND WATER RIGHTS

Western juniper treatment grant program, 568.974

Wildfires and wildfire prevention, see WILD-FIRES AND WILDFIRE PREVENTION

Wildlife Corridor Action Plan, 366.161, 366.162, 496.272, 496.273

Workforce development, see WORKFORCE DEVELOPMENT, generally

Youth development programs and services, 417 847

INTERLOCUTORY ORDERS

Chambers, 3.070

Justice courts, appeal, statute constitutionality or errors in law, 157.070

INTERMENT

See BURIAL, generally; CREMATION OR REDUC-TION OF HUMAN REMAINS, generally

INTERNATIONAL COOPERATION

See FOREIGN NATIONS

INTERNATIONAL EARLY CHILDHOOD PROFESSIONALS

(Generally), 329A.525

INTERNATIONAL FUEL TAX AGREEMENTS

(Generally), 825.555

INTERNATIONAL TRADE

See ECONOMIC DEVELOPMENT

INTERNATIONAL WILLS

See WILLS

INTERNET

See COMPUTERS AND INFORMATION SYSTEMS

INTERNS

See LABOR AND EMPLOYMENT

INTEROPERABLE COMMUNICATIONS, STATEWIDE PLAN

(Generally), 403.445, 403.450, 403.455, 403.460, 403.465

INTERPLEADER

(Generally), ORCP 31

Attorney fees, ORCP 31C

Documents of title, Commercial Code, 77.6030

Parties, ORCP 31A

Pawnbrokers, multiple pledge claimants, 726.370

Procedure, ORCP 31B

INTERPRETATION OF STATUTES

See CONSTRUCTION AND INTERPRETATION, generally

INTERPRETERS AND TRANSLATIONS

See also LANGUAGE

Civil and criminal proceedings

(Generally), 45.272 et seq. Appointment, 45.275, 45.285, 45.288

Certification, 45.291, 45.292

Code of professional responsibility, 45.288

Costs, allowance, 45.275, ORCP 68A

Court Interpreter and Shorthand Reporter Certifi-

cation Account, 45.294 Definitions, 45.272

Disabilities, parties or witnesses with, 45.285

Evidence, see EVIDENCE

Fees, 45.291

Grand juries, 132.090

Hearsay exception, 40.450

Juvenile courts, 419B.875, 419C.285

Licensed legal sign language interpreters, 676.768

Policy, 45.273

Privileged information, 40.272, 40.273, 676.774 Probate documents, 111.255

Service contracts, 45.297

Titles, use, 45.292

Disabilities, persons with

Actions, appointment, 45.285

Arrest and interrogation, 133.515

Public meetings, persons who are deaf or hard of hearing, 192.630

Sign language, see Sign language interpreters, this topic

Evidence, see EVIDENCE

Court interpreters, certification, 45.291

Health care interpreters, certification, 413.558

Health care interpreters

Certification, 413.556, 413.558

Collective bargaining, state employment status,

413.562

Definitions, 413.550

Education, 413,558

Enforcement authority, registry, 413.561

Legislative findings, policy, 413.552

Licensed medical sign language interpreters, 676.765

Medical assistance reimbursements, 414.726

Oregon Council on Health Care Interpreters,

413.554, 413.556, 413.558, 413.560 Prescription drugs, 689.564

Records, 413.559, 413.563

Registry

(Generally), 413.558

Requirements for using interpreters, 413.559,

413.561, 413.563

Rules, 413.558, 413.559, 414.726

Testing, 413.556, 413.558

Titles, use, 413.558

Prescription drugs, 689.564

Privileged information, 40.272, 40.273, 676.774

Public meetings, 192.630

INTERPRETERS AND TRANSLATIONS

(Cont.)

Sign language interpreters

Contracts, state agencies, 185.230

Educational settings, 185.225, 676.762, 676.786

Health care

See also Health care interpreters, this topic

Medical sign language interpreter license,

676.765

Legal proceedings

See also Civil and criminal proceedings, this

topic

Legal sign language interpreter license, 676.768

Licensed interpreters

(Generally), 676.750 et seq.

Board, see SIGN LANGUAGE INTERPRET-

ERS, STATE BOARD OF, generally

Confidentiality of acquired information, 676.774

Definitions, 676.750

Discipline, 676.612, 676.777

Injunctions, 676.613 Penalties, 676.789, 676.992

Registry, 676.783

Rules, 676.783, 676.786

Titles, use, 676.771

Types of licenses

Educational, 676.762

General, 676.756

Legal, 676.768

Medical, 676.765

Provisional, 676.759 Supervisory, 676.753

Unlicensed provision of services, 676.771

Privileged information, 40.272, 676.774

Public meetings, 192.630

Titles, use, 45.292, 413.558, 676.771

Voters' pamphlets, 251.026, 251.167, 251.170, 251.173, 251.315

Written instruments, generally, 42.280

INTERROGATIONS

Custodial interviews, 133.400, 133.402, 133.403 Interpreters, persons with disabilities, 133.515 Woman officer, presence, sex offenses, 136.345,

136.347

INTERROGATORIES

See also DEPOSITIONS

Unlawful trade practice investigations, 646.618

Workers' compensation claims proceedings,

656.285, 656.310

INTERSCHOLASTIC ACTIVITIES

See SCHOOLS AND SCHOOL DISTRICTS

INTERSECTIONS

Motor vehicles, see MOTOR VEHICLES

Railroads, see RAILROADS

INTERSTATE AGREEMENTS AND COMPACTS

See also INTERSTATE COOPERATION

(Generally), 190.410 et seq. Abandoned or unclaimed property, 98.424 Adoption of persons, see ADOPTION OF PER-

Adult Offender Supervision, Interstate Compact for, see PAROLE, PROBATION, AND POST-

PRISON SUPERVISION

INTERSTATE AGREEMENTS AND **COMPACTS** (Cont.)

Banks, supervision and enforcement, 706.515 Boating Offense Compact, 830.080

Boundaries, state

(Generally), CONST. XVI §1 Columbia River, 186.510, 186.520

Cascades Rail Corridor, 824.420

Chemicals in children's products, data sharing, 431A.258, 431A.273

Columbia River

Columbia River Gorge Compact, see COLUMBIA

Columbia River Light Rail Transit Compact, see LIGHT RAIL

Columbia River Natural Resources Management Compact, 542.550

Oregon-Washington Columbia River Boundary Compact, 186.510, 186.520

Oregon-Washington fish compact, see COMMER-**CIAL FISHING**

Corrections

Agreement on Detainers, see DETAINERS, AGREEMENT ON, generally

Interstate Corrections Compact, see EXTRADI-TION

Interstate Forest Fire Suppression Compact, 421.296, 421.297, 421.298

Western Interstate Corrections Compact, see COR-RECTIONAL INSTITUTIONS AND PRO-**GRAMS**

Credit unions, supervision and enforcement, 723.136

Crime prevention

(Generally), 131.685

National Crime Prevention and Privacy Compact, 181A.135

Detainers, Agreement on, see DETAINERS, AGREEMENT ON, generally

Driver License Compact, 802.540, 802.550 Educational Opportunity for Military Children, Interstate Compact on, 326.552 et seq.

Emergency management

Emergency Management Assistance Compact, 402.100, 402.105

Pacific Northwest Emergency Management Arrangement, 402.250

Goose Lake Interstate Compact, 536.420, 542.510, 542.520

Higher education

Distance learning, 350.075

Western Regional Higher Education Compact, see COLLEGES AND UNIVERSITIES

Highway Transportation Agreement, Multistate, 802.560, 802.565, 802.570

Insurance Product Regulation Compact, Interstate, 732.820

Juveniles, see JUVENILE DELINQUENTS AND **DEPENDENTS**

Klamath River

Dam removal, 757.742

Klamath River Basin Compact, 542.610, 542.620,

Law enforcement mutual assistance agreements, 190.472, 190.474, 190.476, 190.478

Library Compact, Interstate, see LIBRARIES Mental Health, Interstate Compact on, 428.310, 428.320, 428.330

Motor vehicles, see MOTOR VEHICLES National Popular Vote interstate compact, see note after, 248.355

INTERSTATE AGREEMENTS AND **COMPACTS** (Cont.)

Northwest Interstate Compact on Low-Level Radioactive Waste Management, 469.930

Northwest Wildland Fire Protection Agreement, see WILDFIRES AND WILDFIRE PREVENTION

Oregon-Washington Columbia River Boundary Compact, 186.510, 186.520

Pacific Marine Fisheries Compact, 507.040, 507.050

Pacific Northwest Economic Region Compact, 285A.240, 285A.243

Pacific Northwest Emergency Management Arrangement, 402.250

Pacific Ocean Resources Compact, 196.175, 196.180, 196.185

Physical Therapy Licensure Compact, 688.240 Placement of Children, Interstate Compact on the, see CHILD WELFARE SERVICES

Public contracts, prevailing wage rate, prohibited agreements, 279C.829

Retirement Savings Board, Oregon, 178.205 Tax Compact, Multistate, see MULTISTATE TAX COMPACT, generally

Teacher Mobility Compact, Interstate, 342.187 Tolls and tollways, 383.150

Western Interstate Corrections Compact, see CORRECTIONAL INSTITUTIONS AND PRO-**GRAMS**

Western Regional Higher Education Compact, see COLLEGES AND UNIVERSITIES

Wildfires

Interstate Forest Fire Suppression Compact, 421.296, 421.297, 421.298

Northwest Wildland Fire Protection Agreement, see WILDFIRES AND WILDFIRE PREVENTION Wildlife Law Violator Compact, 496.750

INTERSTATE BRIDGES

See BRIDGES

INTERSTATE COOPERATION

See also INTERSTATE AGREEMENTS AND COMPACTS; RECIPROCITY

(Generally), 190.410 et seq.

Abandoned or unclaimed property, 98.346, 98.348,

Agriculture, market news service, 576.035 Apprenticeship courses of study, 660.158

Banks, supervision and enforcement, 706.515 Boating regulation, 830.110

Bonneville Power Administration, costs, controlling, 469.950

Bridges, see BRIDGES

Cascades Rail Corridor, 824.420

Child custody, jurisdiction, see CUSTODY OF CHILDREN

Cities, 190.110, 190.410, 190.420, 190.440

Columbia River, gravel, sand removal, 274.590 Commodity commissions, 576.304

 ${\bf Compacts, see\ INTERSTATE\ AGREEMENTS\ AND}$ **COMPACTS**, generally

Council of state governments, 190.470

Counties, 190.110, 190.410, 190.420, 190.440 Credit unions, supervision and enforcement,

Debt management service providers, registration, 697.602, 697.632

Detainers, Agreement on, see DETAINERS, AGREEMENT ON, generally

Districts, 190.110, 190.410, 190.420, 190.440

INTERSTATE COOPERATION (Cont.)

Emergencies and disasters, see EMERGENCIES AND DISASTERS, generally

Energy resource emergencies, 176.755

Ferries, see FERRIES

Fish and Wildlife Commission, State, meetings, 496.108

Food safety, 616.028

Foreign states, agencies, public, 190.410

Forest insect and disease control, 527.335

Hanford Cleanup Board, Oregon, 469.574

Insurance rating data exchange, 737.526

Land use planning coordination, 197.040, 197.050 Law enforcement mutual assistance agreements,

190.472, 190.474, 190.476, 190.478

Local governments, 190.110, 190.410, 190.420, 190.440

Market development, farm products, 576.013

Market news service, agriculture, 576.035

Mass transit district functions, 267.200

Mental disabilities, nonresidents with, exchange agreements, 428.240

Mill Creek diversion and storage, 537.835

Motor carriers, federal requirements, confirmation, 825.105

Municipal utilities, ownership, operation, 225.060, 225.470, 261.245

Oil and hazardous material spillage, 468B.375, 468B.500

Other states, agencies, public, 190.410

Pacific Ocean salmon netting, 509.360

People's utility districts, thermal power facilities, 261.245

Physicians, licensing, reciprocal agreements, 677.125

Pollution control, 468.035, 468B.015, 468B.375, 468B.500

Ports, 190.110, 190.410, 190.420, 190.440

Power facilities, joint ownership, 225.470, 261.245

Prescription monitoring program, 431A.869

Public utility regulation, 757.420

Racing, 462.275

Radiation control, 453.745

Snake River, hunting, fishing, trapping, 497.012

State agencies, generally, 190.110

Support enforcement, see SUPPORT OF DEPENDENTS

Tax consultants and preparers, license examinations, 673.637

Tax information, 308.290, 314.840

 $\textbf{Torts, indemnification, agreements,}\ 190.420$

Toxics use and hazardous waste reduction programs, 466.355

Unemployment insurance, 657.760, 657.765, 657.770, 657.775

Vocational rehabilitation, 344.530

Warehouse examination programs

(Generally), 586.235

Contiguous state governments, 586.235

Waste flows between states, avoiding disruption, 465 378

Water Resources Director or Commission, 536.420 Water user organizations, joint project, 545.283 Workers' compensation, 656.126

INTERSTATE FAMILY SUPPORT ACT, UNIFORM

See SUPPORT OF DEPENDENTS

INTERVENTION

(Generally), ORCP 33

INTERVENTION (Cont.)

Administrative procedure, state, contested cases, 183.450

Batterers, see FAMILY ABUSE AND VIOLENCE

Citizens' Utility Board, agency proceedings affecting consumers, 774.180

Definition, ORCP 33A

Labor, unfair practice proceedings, 663.185

Land use decisions, review, 197.830

Landowners, abutting

City streets

Closing intersection, damages, 373.060

Grade change, damages, 105.760

Use restrictions affecting commercial property, 105 860

County roads, grade change, damages, 105.755 State highways, grade change, damages, 105.755

Permissive, ORCP 33C

Procedure, ORCP 33D

Racketeering activities, civil proceedings, Attorney General, 166.725

Right of, ORCP 33B

Transportation, Director of, 184.633

Water rights determination, 539.210

INTERVIEWS

Children's advocacy centers (child abuse), 418.780 et seq.

Custodial, 133.400, 133.402, 133.403

Driving under influence screenings, 813.020, 813.021, 813.023, 813.025, 813.210, 813.240, 813.260

Employment, see LABOR AND EMPLOYMENT

Release assistance officers, 135.235

INTESTATE SUCCESSION

See PROBATE

INTIMIDATION

Bias crimes, see BIAS CRIMES, generally

Display of noose, 163.191

Schools and school districts, see SCHOOLS AND SCHOOL DISTRICTS

INTOXICATED DRIVER PROGRAM FUND

(Generally), 813.270

Criminal Fine Account, allocations, 137.300

Uses, 813.270, 813.603, 813.616

INTOXICATING LIQUORS

See ALCOHOLIC BEVERAGES, generally

INTOXICATION

See also SUBSTANCE ABUSE AND TREATMENT

Aircraft, operating under influence, 837.080

Boats and boating, see BOATS AND BOATING

Checks of intoxicated persons, refusing to pay, banks, 708A.445

Defense, 161.125

Detoxification, see SUBSTANCE ABUSE AND TREATMENT

Driving under influence, see DRIVING UNDER INFLUENCE, generally

Jail custody, absence of treatment or sobering facility, 430.399

Local laws or regulations, prohibitions, 430.402

Races, wagering, 462.190

Surfing under influence, 830.365

INTOXICATION (Cont.)

Visibly intoxicated persons

Alcoholic beverages

Deliveries, 471.186, 471.282, 471.527 Serving or furnishing, 471.038, 471.315, 471.410, 471.412, 471.565

Marijuana, selling or providing, 475C.329 Psilocybin, selling or providing, 475A.504

Water skiing under influence, 830.365

INVASION

Habeas corpus, suspension, CONST. I §23 Liquor licenses, suspension, 471.685 Marijuana licenses, permits, and certificates; suspension, 475C.485

Privacy, see PRIVACY

Psilocybin licenses and permits, suspension, 475A.566

Repelling, CONST. V §9, CONST. XI §7, CONST. XI §8

INVASIVE SPECIES

Aquatic invasive species

Adopt-a-River Program, Oregon, 830.055 Aquatic Invasive Species Prevention Fund, 830.585 Ballast water regulation

Boats, 830.302

Ships, see SHIPS AND SHIPPING

Boats

Aquatic Invasive Species Prevention Fund, 830.585

Definitions, 830.560, 830.587

Draining water before transporting boat, 830.302

Launch prohibitions, 830.560

Penalties, 830.990, 830.998, 830.999

Permits

(Generally), 830.565, 830.570

Aquatic Invasive Species Prevention Fund, 830.585

 $Fees,\,830.570,\,830.575$

Rules, 830.580

Transporting aquatic invasive species, prohibition, 830.999

Watercraft check stations, 830.589, 830.591, 830.998

Reports, 830.055, 830.594

Rules, 783.635, 830.055, 830.560, 830.570, 830.580, 830.589, 830.999

Firewood, 570.720, 570.998

Invasive Species Control Account, 570.810

Invasive Species Council, see INVASIVE SPE-CIES COUNCIL, generally

Plant pests, see AGRICULTURE AND HORTI-CULTURE

Weed control, see AGRICULTURE AND HORTI-CULTURE

INVASIVE SPECIES COUNCIL

(Generally), 570.750 et seq.

Accounts

Invasive Species Control Account, 570.810 Invasive Species Council Account, 570.800 Trust account, 570.800

Administrative expenses, 570.780, 570.810 Advisory and technical committees, 570.790 Chairperson and vice chairperson, 570.775 Duties and powers, generally, 570.755 Establishment, 570.770

Invasive Species Coordinator, 570.780

Legislative findings, 570.750

INVASIVE SPECIES COUNCIL (Cont.)

Meetings, 570.775 Members, 570.770, 570.775 Reports, 570.755, 570.815 Rules, 570.755, 570.775

INVENTIONS

See INTELLECTUAL PROPERTY, generally; PAT-ENTS AND COPYRIGHTS, generally

INVENTORIES

Carbon sequestration and storage, 468A.195 Civil forfeitures, seized property, 131A.055 Depository security, public funds, 295.013 Income tax (state), see INCOME TAX (STATE) Land use, preparation, etc., 197.040 Probate, see PROBATE Secured transactions, see SECURED TRANSACTIONS

State property

(Generally), 270.180, 279A.255 Periodic, 279A.255

INVESTIGATIONS AND INVESTIGATORS

Abuse of persons, see ABUSE OF PERSONS Accountants, violations, 673.170, 673.475

Adoption of persons, see ADOPTION OF PERSONS

Animal feeding operations, 468B.217, 468B.225

Animal rescue entities, 609.420

Antitrust, see TRADE REGULATION AND COMPETITION

Apprenticeship, regulation, 660.120

Archaeology law violations, 358.924, 358.937

Architect law violations, 671.090

Athletic trainers, violations, 676.608, 688.715

Attorney General, see ATTORNEY GENERAL

Attorneys, communication, law enforcement officers, persons represented by counsel, 131.040

Audits, see AUDITS AND AUDITING, generally

Banking violations, 707.735

Banks and banking, see BANKS AND BANKING

Barbers, hair designers and cosmetologists, violations, 676.608

Body art practitioners, 676.608

Building code, see BUILDING CODE, STATE

Career schools, 345.120

Charitable organizations, 128.650, 128.680, 128.690

Check-cashing businesses, 697.542

Child abuse, see CHILD ABUSE

Child care facilities, see CHILD CARE FACILITIES

Child-caring agencies, 418.240, 418.257, 418.258, 418.259, 418.260, 418.262

Christmas trees, licensing, growers, 571.510 Collection agencies, enforcement, 697.093

Compensation and salaries, see COMPENSATION AND SALARIES

Construction Contractors Board, 701.225, 701.295 Consumer personal data, control and processing, 646A.589

Continuing care retirement communities, complaints, 101.150

Coordinated care organizations, see COORDINATED CARE ORGANIZATIONS

Corporations, 60.032

Corrections Ombudsman, see CORRECTIONAL INSTITUTIONS AND PROGRAMS

Cosmetics, animal testing, 646A.021

INVESTIGATIONS AND INVESTIGATORS (Cont.)

Credit unions, 723.136, 723.338

Criminal investigations, law enforcement officers, communication with persons represented by counsel, 131.040

Death, see DEATH

Debt buyers, 646A.646, 646A.661

Debt management service providers, 697.732

Depositories of public funds, 295.071

Discount medical plan organizations, 735.641

Domestic relations suits, charging parties, 107.425

Education, Department of, generally, 326.111 Electric companies, see PUBLIC UTILITIES

Electrologists, violations, 676.608

Emergency medical services providers, 682.220

Employment safety, agricultural operations, inspection exemption, 654.172

Environmental health specialists, complaints, 676.608, 700.111

Escrow agents, 696.545

Expenses, entitlement, person for whom counsel appointed, 135.055

Firearms, injury cause, see WEAPONS AND FIREARMS

Fires, see FIRES AND FIRE PREVENTION

Funeral service practitioners and embalmers, complaints, 692.180, 692.230

Gasoline dispensing, 480.370, 480.375

Government Ethics Commission, Oregon, 171.776, 171.778, 244.260

Government waste hotlines, 177.180, 297.765

Grand juries, see GRAND JURIES, generally Hazardous wastes and materials, 466.140, 466.145,

466.185, 466.190, 466.305 **Health danger, health boards,** 222.905

Health insurance exchange, complaints, 741.540

Health Licensing Office, general authority,

Health professionals, generally, see HEALTH PROFESSIONALS

 $\textbf{Hearing aid specialists, violations,}\ 676.608$

Hides, seizures, 604.056

Higher education student complaints, 350.075 Hospitals, see HOSPITALS AND HEALTH CARE

FACILITIES
Humane special agents, 181A.340, 181A.345
Identity Theft Protection Act, Oregon Consumer,

Information collection and disclosures, liability,

746.685
Injuries, weapons, see WEAPONS AND FIRE-

ARMS
Insurance, see INSURANCE AND INSURERS

Insurance, see INSURANCE AND INSURERS Intellectual disabilities, persons with, commitment, 427.235

Judges, disability, request for investigation, 1.310

Labor and employment, see LABOR AND EMPLOYMENT

Landscape architects, 671.338, 671.445

Landscape Contractors Board, State, 671.550, 671.555

Lead-based paint activities, 431A.355

Legislature, see LEGISLATURE

Licensed investigators, see INVESTIGATORS, LICENSED, generally

Limited liability companies, 63.032

Liquor law violations, interference, 471.675 Livestock

Investigative officers, 604.015

INVESTIGATIONS AND INVESTIGATORS (Cont.)

Livestock (Cont.)

Seizures, 604.056

Lobbying violations, 171.776, 171.778

Long Term Care Ombudsman, 441.406, 441.408, 441.409

Lottery, Oregon State

(Generally), 461.130

Costs, 461,700

Manufactured structure dealers, 446.748

Marijuana, see MARIJUANA

Maritime Pilots, Oregon Board of, 776.123, 776.126

Master Settlement Agreement (tobacco), investigative demands, 180.448

Medical assistance program, see MEDICAL ASSISTANCE PROGRAM

 $\textbf{Medical imaging practitioners,} \, 688.525, \, 688.600$

Midwives, violations, 676.608

 $\begin{array}{c} \textbf{Missing persons, see MISSING PERSONS, generally} \\ \end{array}$

Mortgage lending, 86A.127, 86A.233, 86A.321, 86A.327

Motor carriers, see MOTOR CARRIERS

Motor vehicles, see MOTOR VEHICLES

Music performing rights societies, 647.728

Naturopathic physicians, 685.225

Notaries public, see NOTARIES PUBLIC

Nurses, see NURSES AND NURSING

Nursing homes, see NURSING HOMES AND CARE FACILITIES

Oil and gas, waste, 520.045

Paramilitary activity, 30.847

Parole, probation, and post-prison supervision, see PAROLE, PROBATION, AND POST-PRISON SUPERVISION

Pawnbrokers, 726.255

Payday loans, 725A.050

Pesticides, see PESTICIDES AND PESTS

Pharmacists and pharmacies, 689.151, 689.153, 689.405, 689.445

Physical therapists, 688.140

Physicians and surgeons, see PHYSICIANS AND SURGEONS

Podiatric physicians, see PODIATRIC PHYSI-

Polysomnographic technologists, 676.608

Private investigators, see INVESTIGATORS,

LICENSED, generally

Producer responsibility program, 459A.962

Profiling complaints, law enforcement, 131.915, 131.920, 131.925

Psilocybin, see PSILOCYBIN

Public assistance, see PUBLIC ASSISTANCE

Public bodies, tort claims, 278.120

Public body wrongdoing, disclosure of factual information, 192.355

Public health, see PUBLIC HEALTH

Public safety officers, conduct, 181A.670, 181A.674, 192.385, 236.360

Public utilities, see PUBLIC UTILITIES

Racketeering activities, 166.730

Railroads, see RAILROADS

Real estate licensees, conduct, 696.396, 696.795 Recycling, producer responsibility program,

459A.962

Residential facilities and homes, see RESIDENTIAL FACILITIES AND HOMES

Respiratory therapists, violations, 676.608

Retirement Savings Plan, Oregon, 178.255

Road usage charge, refund applications, 319.935

INVESTIGATIONS AND

INVESTIGATORS (Cont.)

Schools and school districts, see SCHOOLS AND SCHOOL DISTRICTS

Search and rescue, 404.135

Securities law violations, 59.245, 59.315, 59.331

Sexual offense therapists, violations, 676.608

Small Business Assistance, Office of, 56.206

Social workers, regulated, violations, 675.585, 675.595

State funds or property, losses, 297.110, 297.120 Student loan servicers, 725A.518, 725A.524 Sudden infant death syndrome, epidemiological,

Tax consultants and preparers, 673.697, 673.730 Temporary assistance for needy families, eligibility, 412.059

Title loans, 725A.050

Tobacco, smoking, and inhalant delivery systems, see TOBACCO, SMOKING, AND INHALANT DELIVERY SYSTEMS

Trade regulation and competition, see TRADE REGULATION AND COMPETITION

Trademark applications, 647.029

Trees, coniferous and minor forest products, unlawful cutting and transport, 164.835

Underground storage tanks, see UNDER-GROUND STORAGE TANKS

Unmanned aircraft systems, law enforcement use, 837.340

Veterinarians, 686.170, 686.260

Water and water rights, see WATER AND WATER RIGHTS

Ways of necessity, proposed, county engineer or surveyor, 376.160

Weapons, injury cause, see WEAPONS AND FIRE-ARMS

Weapons, possession, school property, 339.315 Wildfires, see WILDFIRES AND WILDFIRE PRE-VENTION

Wiretapping and eavesdropping, see WIRETAP-PING AND EAVESDROPPING, generally

INVESTIGATORS, LICENSED

(Generally), 703.401 et seq.

Address, name, etc., 703.460

Advertisements, required information, 703.450

Bond or security, 703.415

Case files, client information, 703.450, 703.473

Client rights, generally, 703.450

Conduct, generally, 703.450

Confidential information, 703.473

Continuing education, 703.447

Contract, written, client right, 703.450

Criminal offenses, 703.993

Definitions, 703.401

Discipline, 703.465, 703.470

Expert witnesses, license exception, 703.407 Hearings, disciplinary orders, 703.470

Identification

Identification card, 703.435

Personal information, confidentiality, 703.473

Licenses

(Generally), 703.480

Application, 703.425

Bond or security, 703.415

Conduct rules, fitness standards, 703.480 Exceptions to requirement, 703.407, 703.411

Expiration, 703.430

Fees, 703.425, 703.430, 703.445, 703.480

Fingerprints, criminal records check, 703.425 Identification card, 703.435

INVESTIGATORS, LICENSED (Cont.)

Licenses (Cont.)

Inactive status, 703.445

Interim license, 703.430

Issuance, 703.430

Provisional license, 703.430

Qualifications, 703.415

Reciprocity, 703.440

Renewal, 703.445, 703.447

Requirement, 703.405

Suspension, revocation, etc., 703.465, 703.470

Temporary license, 703.430

Test, 703.480 **Penalties,** 703.993, 703.995

Process, service, 703.460

Receipts, disposition, 703.490

Records and reports, 703.450, 703.473

Rules, 703.430, 703.435, 703.480

Website, list of investigators, 703.480

INVESTMENT COUNCIL, OREGON

Contracts, 293.741

Creation, 293.706

Meetings, recordings and logs, 293.714 Members

(Generally), 293.706

Chairperson, 293.711

Compensation, expenses, 293.711, 293.713

Conflicts of interest, 293.708, 293.713

Continuing education, 293.712

Reports

Investment funds investment program, 293.771 Venture capital investments, 293.734

State investments, see STATE FINANCE

INVESTMENTS

Advisers, see SECURITIES

Annuities, see ANNUITIES, generally

Banks, see BANKS AND BANKING California, see CALIFORNIA, STATE OF

Cemeteries, crematories, and alternative disposi-

tion facilities, 97.665, 97.820, 97.830

Clerks of courts, partition proceeds, 105.370,

Client security fund, Oregon State Bar, 9.635 Colleges and universities, see COLLEGES AND UNIVERSITIES

Commercial code, securities, see COMMERCIAL CODE

 $\textbf{Commodity commission moneys,}\ 576.375$

Common School Fund, see SCHOOL FINANCE Community climate investments, 468A.295,

468A.298
Conservators, see CONSERVATORSHIPS
Contractors, bonds

Local and tribal government investment pool,

Retirement funds, 238.260

State funds, 238.260, 293.741

Cooperative corporations, 62.125

Counties, see COUNTY FINANCES; Public bodies, this topic

Credit unions, surplus funds, 723.296, 723.602

Economic development, see **ECONOMIC DEVEL-OPMENT**, generally

Electric power joint operating agency bonds, 262.085

Energy efficiency and sustainable technology loan program financial managers, 470.590, 470.595

INVESTMENTS (Cont.) INVESTMENTS (Cont.) Exchange facilitators, regulation, see Public bodies (Cont.) **EXCHANGE FACILITATORS**, generally Pool (Cont.) Federal Housing Administration mortgages, Investment and reinvestment of pool funds, 294.845 bonds, 86.620 Fiduciaries, see FIDUCIARIES Limitation on funds, 294.810 Financial institutions, see FINANCIAL INSTITU-Loss or gain allocation, market value computation, 294.860 TIONS Maturity dates, limit, 294.831 Forestry, long term, encouragement, 526.465 Merger or subsequent separation of pool and Fraternal benefit societies, 748.412 Hospital financing authority bonds, in, 441.555 Oregon Short Term Fund, 294.882 Mortgage services, 294.855 Housing authorities, 456.120, 456.315 Objective of investments, 294.831 Income taxation, see INCOME TAX (STATE) Oregon Short Term Fund, see SHORT TERM Institutional funds, prudent management, see FUND, OREGON, generally CHARITABLE AND BENEVOLENT ORGANIZA-Policies, Oregon Investment Council, 294.840 Prohibited conduct by investment officer, Insurance companies, see INSURANCE AND 294.847 INSURERS Records, 294.870, 294.875 Investment advisors, real estate investment ser-Reports, 294.870, 294.875, 294.880 vices, registration exemption, 696.030 Rules, 294.815, 294.825, 294.895 Investment Council, Oregon, see INVESTMENT Standard of care, 294.835 COUNCIL, OREGON, generally State Treasurer as investment officer, 294.825 Life settlement investment agents, license, Stocks, prohibition, 294.835 Time periods, 294.815 Local governments, see Public bodies, this topic Title instruments, custody, 294.860 Low Income Community Jobs Initiative, Oregon, Withdrawal of funds, 294.815 see LOW INCOME COMMUNITY JOBS INITIA-Public investment fraud, see Public investment TIVE, OREGON, generally fraud, this topic Mass transit districts, 267.394 Reports Money transmission businesses, 717.200, 717.215 (Generally), 293.857 Mortgage associations, national, debentures, in, Custodial officer, 294.155 86.620 Pool, 294.870, 294.875, 294.880 Oregon 529 Savings Network, see OREGON 529 Repurchase agreement transaction, maximum SAVINGS NETWORK, generally term, 294.135 Probate, see PROBATE Restrictions, 294.035, 294.040 **Public bodies** Rules (Generally), 294.035, 294.125 (Generally), 293.857 Approved lists, 294.035, 294.046 Pool, 294.815, 294.825, 294.895 Bond funds, 294.035, 294.040, 294.052, 294.053 Separate accounts, 293.857 Custodial officer State investments, see STATE FINANCE (Generally), 294.145 State Treasurer Definition, 294.004 Federal obligations, list, 294.046 Liability, liquidation, loss of principal, 294.047 Pool investment officer, 294.825 Prohibited conduct, 294.145 Title, receiving evidence of, 294.145 Short-term notes, 294.048 TriMet, 267.394 Deferred compensation funds, 294.033, 294.035 Warrants, 294.053 Definitions, 294.004 Withdrawal, borrowing in lieu, 294.048 Economic development, see ECONOMIC DEVEL-Public investment fraud **OPMENT**, generally (Generally), 162.117 Examination and audit, 294.155 Construction of laws, 162.121 Funds to be invested, 294.035 Damage action, 30.862 Liquidation, 294.047, 294.048 Illegal conduct, State Treasury, non-defense, Maturity, 294.135 162.118Pool Racketeering, 162,119 (Generally), 294.805 et seq. Public records disclosure exemptions, 192.355 Accounts for government units, 294.870, 294.875 Public utilities, see PUBLIC UTILITIES Authorization by governing bodies, 294.810 Pyramid clubs, unlawful, 646.608, 646.609 Bond legality opinions, 294.855 Racketeering proceeds, 166.720 Collection of principal and interest, 294.860 Retirement Savings Board, Oregon, 178.205 Contracts, 294.850 School finance, see SCHOOL FINANCE Counseling services, 294.855 Security interests, investment property, entitle-Defaults, procedures, 294.860 ments and security accounts, 79.0106, 79.0305, Definitions, 294.805 79.0312, 79.0328 Distribution of income, 294.860 Severance pay, investing in small business, Examinations and audits, 294.880 income tax subtraction, 316.856 Expenses, monthly deductions, 294.865 State, see STATE FINANCE Funds authorized for investment, 294.035 State buildings, see STATE BUILDINGS Interest, income, 294.850, 294.855, 294.860, Taylor Grazing Act funds, 294.070 294.865 Treasurer, State, see TREASURER, STATE Intergovernmental agreements establishing Tribal governments, investment pool, see Public pools, 294.820 bodies, this topic

TriMet, 267.394

Investment agreements, 294.035, 294.810

INVESTMENTS (Cont.)

Trusts and trustees, see TRUSTS AND TRUST-EES

Uniform Prudent Investor Act, see TRUSTS AND TRUSTEES

Workers' compensation, Industrial Accident Fund, 293.701, 293.790, 656.634, 656.635

INVOICES

C.I.F. and C.F. terms, 72.3200 Cigarette tax, 323.220, 323.225 Simulated, see SIMULATION

INVOLUNTARY DISMISSAL

(Generally), ORCP 54B

INVOLUNTARY LIQUIDATION

Mortgage bankers and mortgage brokers, 86A.133

INVOLUNTARY SERVITUDE

See SERVITUDE, INVOLUNTARY, generally

IRAN

State investments, see STATE FINANCE

IRAQ WAR

Veterans Memorial Highway, 366.924

IRON

Public contracts, see PUBLIC CONTRACTS

IRRIGATION

See also CANALS, DITCHES, AND FLUMES; DAMS AND RESERVOIRS; RECLAMATION; WATER AND WATER RIGHTS

Agricultural water management technical assistance program, 568.950, 568.952, 568.954

Appropriation of waters

See also WATER AND WATER RIGHTS

Boundary waters between states, 537.820

Fees, 536.050

Rogue River, 538.270

Time limit for perfection of rights, 537.230

Carey Act projects, see RECLAMATION Cities, see CITIES

Columbia Southern Irrigation Project, 555.310, 555.320, 555.330, 555.340

Condemnation

(Generally), 772.305, 772.310

Entry right for survey, 772.010

Irrigation districts, see IRRIGATION DISTRICTS

Private corporations, 772.015, 772.035, 772.050, 772.055

Condominiums, requirements, 100.023

Construction contractor licensure, exemption, 701.010

Corporations, see WATER IMPROVEMENT COM-PANIES, generally

Districts, see IRRIGATION DISTRICTS, generally

 $\textbf{Drainage district powers,}\ 547.320$

Equipment, tax exemption, 307.398

Extension of season, 537.385

Irrigation Fund, Oregon, see IRRIGATION FUND, OREGON, generally

Lands, inclusion in drainage district of benefited, 547.210, 547.225

IRRIGATION (Cont.)

Landscape contractors, see LANDSCAPE CONTRACTORS

Liens

Crops, 545.275

District assessments, see IRRIGATION DISTRICTS

Electric power, 87.142, 87.362 et seq.

Labor, materials or equipment, land preparation, 87.356

Land, preparation for cultivation, 87.356

Mutual companies

Corporate excise tax exemption, 317.080 Water distribution, paying cost, 540.220, 540.230, 540.240, 540.250, 540.260

Planned communities, requirements, 94.779

Ports, water distributed by, 777.132

Preparation of land, lien for labor, materials or equipment, 87.356

Season, extension, 537.385

Securities, registration, application, 59.025, 59.045

State lands, rights of way, ditches, pipes, 273.761, 273.765, 273.915

Streams forming waterfalls near Columbia River Highway, withdrawal from appropriation, effect, 538.210

Tax exemption, equipment, 307.398

Tumalo Project, see RECLAMATION

Water control districts, see WATER CONTROL DISTRICTS, generally

Water improvement districts, see WATER IMPROVEMENT DISTRICTS

Water-raising machinery, use, riparian owners, 541.430

IRRIGATION DISTRICTS

(Generally), 545.001 et seq.

Accounts, see Funds and accounts, this topic Acknowledgments

Bondholders lien releases, 545.369 Inclusion of lands, petition, 545.057

Actions and proceedings

Appeals, see Appeal and review, this topic Attorney fees, see Attorney fees, this topic Claims against district, 545.683, 545.685 Condemnation, see Condemnation, this topic Dissolution, reorganization, see Dissolution, reorganization, this topic

Hearings, see Hearings, this topic

Legality determinations, see Legality determinations, this topic

Appeal and review

Dissolution, reorganization, 548.935

Inclusion of lands, 545.079 Legality proceedings, 548.110

Liquidating indebtedness, 545.663

Organization order, 545.029

Refinancing indebtedness

Benefit and assessment determination, 545.577, 545.579

Creditors, 545.639

Federal loan, holder consent, 548.355

Assessments

See also Charges, this topic

Adjustments, 545.389

Benefit determination, 545.385, 545.387

Bonds and interest, 545.381, 545.428, 545.430, 545.529

Certification, 545.420

Compelling, levy, 545.422

Compromise or cancellation, 548.370, 548.520

IRRIGATION DISTRICTS (Cont.)

Assessments (Cont.)

Computation and apportionment, 545.381, 545.385 Credit for water rights, 545.381

Deductions, 545.389

Delinquencies, sale of land, 545.537, 545.603, 545.617

Distribution works, construction, 545.287, 545.291,

Entry and collection, 545.420

Equalization, 545.416, 545.418

Erroneous or void, relevy, 548.505, 548.510,

548.515, 548.520

Exemption

Certain lands within boundaries of district, 545.091

Parcel of land, 545.468

Federal government

Contracts, 545.343, 545.347, 545.391, 545.399, 548.325, 548.370

Reclamation development

Levy, funds, 545.349

Payments, cancellation or extension, 545.355

Resolution concerning assessments, 545.393

Foreclosures, see Foreclosures, this topic

Improvements, construction or maintenance

Petition by owners, 545.315, 545.319, 545.323 Subdistricts, 545.095

Subdivisions, 545.287, 545.291, 545.293

Increase on default, 545.532

Individual tract liability, determining, and releasing, 545.545

Interest, unpaid assessment, 545.496

Legality determination

(Generally), 548.105, 548.110, 548.115

Dissolution, reorganization, 548.930, 548.935, 548.940, 548.950, 548.955

Liens

(Generally), 545.413, 545.535, 545.603

(Generally), 545.428, 545.535, 545.603

Government loans, contracts, 548.315

Payment, satisfaction, 545.595

Release of lien, 545.369, 545.371, 545.545

Boundary changes, effect, 545.051, 545.075, 545.105

Cancellation, compromise, 311.804, 545.462, 545.464, 545.466

Dissolution, effect, 548.905

Government loans, contracts

(Generally), 545.535, 548.320

Bonds, 548.315

Improvement construction, 545.315

Payment, satisfaction, 545.545, 545.595, 548.315

Pre-1933 assessments, validation, 545,424

Purchasers of land, effect, 545.603

Reorganization, effect, 548.905

Water supply tolls, charges, 545.291, 545.471

Lists, water supply charges added, 545.471

Operating expenses, 545.537

Parcel of land, exemption, 545.468

Payment, state agencies acquiring land, 545.113

Pressurization charge, 545.487

Record or list, 545.413

Refinancing, see Refinancing indebtedness, this

Roll, cancellation or extension entry, 545.355

Security for payment, 545.460

Service charge, 545.385

State agencies acquiring land, payment, 545.113

Subdistricts, improvements, 545.095

Tolls and charges, 545.291, 545.428, 545.430, 545.471

IRRIGATION DISTRICTS (Cont.)

Assessments (Cont.)

Unit apportionment plan, 545.395, 545.397 Unpaid

Sale, mistake in ownership, effect, 545.426 Withholding water, 545.460

Validation, 545.424

Warrant retirement, 545.473, 545.475, 545.477, 545.479

Water supply charges added to list, 545.471 Western Oregon districts, 545.075, 545.295

Attorney fees

Condemnation action, 545.241

Lien foreclosures, 545.275, 545.502

Audits, see AUDITS AND AUDITING

Bankruptcy, 548.705, 548.710

Board of directors

(Generally), 545.181 et seq.

Bank account, emergency and labor expenses,

Board of equalization, meeting as, 545.181, 545.418

Bonds, security, 198.220, 742.358

Compensation, expenses, 198.190

Conflict of interest, property sales, 545.365

Contracts, see Contracts, this topic

Decreasing number, 545.211

Dissolution, reorganization proceedings, 548.920, 548.925, 548.930

Duties and powers, generally, 545.221, 545.225

Elections, see **Elections**, this topic

Fiscal agent for federal projects, 545.343

Fixing supply charges, 545.303, 545.471

Hearings, see Hearings, this topic

Increasing number, 545.199, 545.203, 545.207

Meetings, 545.181, 545.185, 545.418

Membership fees in associations, 545.183

Oath, 545.043

Officers and employees, see Officers and employees, this topic

Orders, determining legality, 548.105, 548.110,

548.115, 548.120 Organizational meeting (annual), 545.181

President, election, 545.181

Qualifications, 545.043

Recall, 198.410 et seq., 545.189

Redivision of district, election, 545.089, 545.123, 545.167, 545.169, 545.171

Sale of property, 545.365, 545.367, 545.369, 545.371, 545.375

Secretary, see Secretary, this topic

Term of office, 545.041, 545.043, 545.203, 545.211

Treasurer, see **Treasurer**, this topic

Vacancies, filling, 198.320, 545.187, 545.188

Bondholders

Assent to exclusion of lands, 545.126

Consent to refinancing indebtedness

Federal loan, procedure, 548.335, 548.340,

548.345, 548.350, 548.355

Proceedings, 545.631, 545.633, 545.635, 545.637, 545.639

Possession and operation of works, during default, 545.532

Releasing liens, property sale

Acknowledgment, 545.369

Consent, obtaining, 545.371

Bonds

See also Refinancing indebtedness, this topic Acceptance as payment for assessment liability, 545.545

Bondholders, see Bondholders, this topic

Denomination, 545.517

Dissolution of district, effect, 548.905

IRRIGATION DISTRICTS (Cont.)	IRRIGATION DISTRICTS (Cont.)
Bonds (Cont.)	Charges
Districts formed by all landowners, 545.551,	See also Assessments , this topic
545.553, 545.555, 545.557, 545.559	Apportionment, 545.484, 545.487
Drainage bonds of irrigation district, 545.335	Authorization, 545.482
Elections, see Elections , this topic	Billing and collection, 545.482, 545.496
Federal loans, 548.305, 548.310, 548.315, 548.330	Computation, 545.484
Interest rates, 545.517, 545.521, 545.557, 545.585	Delivery of water, withholding, unpaid charges,
Issuance, 545.519 Legality determination required, 548.105	545.496 Foreclosures, see Foreclosures , this topic
Liens, see Assessments , this topic	Interest, unpaid charge, 545.496
Maturities, form, payment, registration, 545.553,	Liens, 545.494, 545.502, 545.504
545.555, 545.557	Moneys collected, deposit, 545.508
Payment	Payment
Annual assessments as source, 545.529	Delinquency, 545.494, 545.496, 545.502
Districts formed by all landowners, 545.557	Due date, 545.484
Place of payment, 545.541, 545.585, 545.607	Pressurization, 545.487
Sinking funds, 545.349, 545.539, 545.541, 545.557	Purposes, 545.484 Transfer of water rights, effect, 545.484
Tolls, charges as source, 545.428, 545.430	Claims against, payment, 545.683, 545.685
Pre-1925 district with debt over \$50,000, bond lim-	Condemnation
itation, 545.521	(Generally), 545.239
Release of lien, property sale, 545.369, 545.371	Domestic or municipal waterworks and rights,
Reorganization of district, effect, 548.905	545.257
Resubmission to vote, 545.513	Immediate possession
Retirement before maturity, 545.541	Authority, 545.245
Sale, 545.557 Securing federal construction charge payments,	Indemnification, bond, 545.241 Joint with other water user organizations, 545.283
545.343, 545.517	Preference of irrigation district, 545.249
Sum sufficient to pay 4 years' interest, issuance,	Title and rights obtained, 545.253
inclusion, 545.515	Construction of works
Validation, see Validation, this topic	See also PUBLIC CONTRACTS
Waterworks, financing, 545.301	Domestic water supply, 545.257
Bonds and undertakings	Federal, see Federal contracts , this topic
(Generally), 198.220	Joinder of water user districts, 545.283
Carey Act contracts, exemption, 555.070	Petition by owners, 545.315, 545.319, 545.323
Condemnation, immediate possession, 545.241 Release of surety, 742.358	Subdivisions, 545.287, 545.291, 545.293 Contracts
Secretary, 198.220, 545.498, 742.358	See also PUBLIC CONTRACTS
Borrowing money, see Debt, this topic	(Generally), 545.221, 545.225, 545.365, 545.375
Boundaries	Boundary changes, effect, 545.051
Changes	Carey Act reclamation, 555.070
(Generally), 545.051	Conflict of interest, 545.365
Excluding lands	Federal, see Federal contracts, this topic
Allowance or rejection, 545.295 Bondholders, assent, 545.105	Joint acquisition or construction of works, 545.283 State of Oregon, authorization election, 545.511,
Effect, 545.097	545.513
Liability of excluded lands, 545.126	Tumalo Project, 555.310
Petition, notice, publication, 545.099	United States, entering without vote of electorate,
Recording order and petition, 545.105,	545.513
545.109	Costs
Redividing district, 545.123	Dissolution, reorganization proceedings, 548.950
State agency petition, 545.113	Legality determinations, 548.110
Subdivisions, 545.101 Including lands	Refinancing proceedings, 545.639, 545.663, 548.355 Creditors agreements
Appeals, 545.079	See also Bondholders , this topic
Election, 545.071	Debt refunding, 548.715
Hearing, 545.061	Dissolution, reorganization, effect, 548.905,
Liability of petitioners, 545.067, 545.075	548.935, 548.940
Petition, notice, publication, 545.057, 545.059	Debt
Record of petition, evidence, 545.085	See also Bonds , this topic; Loans , this topic
Recording order, 545.079	Bankruptcy, 548.705, 548.710
Redivision of district, 545.089	Composition of debts, 548.705
Western Oregon districts, 545.075 Limitation of actions, 12.270	Creditors agreements, see Creditors agreements, this topic
Merger, 12.270, 545.131	Liens, see Liens , this topic
Water improvement companies, see WATER	Liquidation, see Liquidating indebtedness , this
IMPROVEMENT COMPANIES	topic
Original, determining, 545.029	Operation and maintenance costs, borrowing for,
Subdistricts, 545.093	545.507
Budgeting	Refinancing, see Refinancing indebtedness , this
Assessments, computation, 545.381	topic Definitions, 545.002
Local Budget Law, excepted, 294.316	Delimious, 949.002

IRRIGATION DISTRICTS (Cont.) IRRIGATION DISTRICTS (Cont.) Deposits, moneys, bonds or securities, certifi-Elections (Cont.) cates or receipts, 548.405, 548.410, 548.415 Divisioning district, 545.167, 545.169, 545.171 **Deschutes County Municipal Improvement Dis-**Domestic water supply, acquiring and operating, trict, feeder supply, 538.440 545.305 Elector defined, 545.002 Directors, see Board of directors, this topic Dissolution, reorganization Federal contract, 545.511 Court proceedings, 548.930, 548.935, 548.940, Filing officer, defined, 260.005 548.950, 548.955 Flood control contract with United States, 545.359 Definitions, 548,900 Improvements, construction, 545.319, 545.323 Depositing evidence of indebtedness, 548.400 Inclusion of lands, 545.071 Elections, 548.920, 548.925, 548.930 Increasing number of directors, 545.199, 545.203, Judgment, contents, conditions, 548.935, 548.945, 545.207 Informalities, effect, 545.153 548.955 Petitions, 548.905, 548.910, 548.915, 548.920, Legality determination, 548.105, 548.110, 548.115 548.930 Liquidation, indebtedness, contract, 545.677 Mail elections, procedures, 545.163 Secretary of Interior, consent, 548.945 Transfer to water improvement district, 552.720 Merger, 545.131 Water Resources Commission, recommendations, Nomination of candidates, 545.041, 545.137 party to proceedings, 548.940, 548.955 Notice, 545.137 Distribution of water Organization of district, 545.033, 545.037, 545.041, See also Construction of works, this topic; 545.043 Water, this topic Parcel of land exempt from assessment, owner as (Generally), 545.221 elector, 545.468 Control, 540.270 Polls, hours open, 545.139 Federal contracts, 545.343, 545.347 Precincts, 545.033, 545.171 Subdivisions, 545.287, 545.291, 545.293 Recall, 198.410 et seq., 545.189 Watermasters, 540.270 Recount, 545.145 Withholding while assessments or charges unpaid, Redivision of district, 545.089, 545.123, 545.167, 545.460, 545.496 545.169, 545.171 Divisions and numbering Refinancing indebtedness, 545.565 (Generally), 545.167 Reorganization of district, 548.920, 548.925, Election precincts, 545.171 Original by county court, 545.033 Results, statement, 545.153 Voting rights, 545.007, 545.091, 545.207 Redivisioning Decrease of directors on vote, 545.211 **Electric power** Increase of directors on vote, 545.207 Authority to provide, 261.310 Eagle Point Irrigation District, contracts, 538.430 **Domestic supply** (Generally), 545.257 Undeveloped, sale, 545.367 Debts, obligations, 264.875, 545.257 Emergency expenses, payment, 545.685 Employees, see Officers and employees, this topic Domestic Water Fund, 545.303 Election, 545.301, 545.305 Entry on lands, inspection and maintenance of water works, 545.237 Evidence, see EVIDENCE Financing waterworks, election, 545.301 Self-sustaining, requirements, 545.303 Drainage district powers, 545.335 Federal contracts (Generally), 545.399, 545.401 Eagle Point Irrigation District, rights to Big Butte Creek, 538.430 Bonds, deposit with United States, 545.343, 545.517 Construction of works, 545.343, 545.345, 545.347 **Elections** (Generally), 545.135 et seq. Development of district lands (Generally), 545.343 Ballots (Generally), 545.137, 545.139, 545.141, 545.145, Assessments, 545.349 548.925 Obtaining land from owners, 545.351 Election law not applicable, 545.139 Payments, extension or cancellation, 545.355 Formation of district, 545.041 Dissolution, assent of Secretary of Interior, 548.945 Domestic water supply system, 545.301 Mail elections, 545.163 Board of elections, 545.137, 545.139, 545.141, Election to authorize, 545.511 545.145 Fact Finders' Act, 545.347 Flood control, 545.359 Bonds (Generally), 545.511 Joint construction of projects, 545.283 Districts formed by all landowners, 545.551. Legality determination, 548.105, 548.110, 548.115, 545.553, 545.555 548.120 Domestic water supply financing, 545.305 Loans Refinancing indebtedness, 545.565 (Generally), 548.305 Resubmission, 545.513 Assessments, 548.325, 548.370 Canvassing returns, 545.149 Bonds and funds, 548.315, 548.330 Certificate of election, 545.153 Compromising or canceling assessments, Challenges, 545.141 548.370 Conduct, 545.041, 545.141, 545.145 Consent of creditors Constructing improvements, 545.319, 545.323 (Generally), 548.335, 548.340, 548.345, 548.350 Contract with state, 545.511, 545.513 Day held, 545.135 Appeal and costs, 548.355 Decreasing number of directors, 545.211 Depository for bonds and warrants, 548.365 Dissolution of district, 548.920, 548.925, 548.930 Emergency fund, 548.325

IRRIGATION DISTRICTS (Cont.)

Federal contracts (Cont.)

Loans (Cont.)

Lien provisions, 548.320

Moneys and securities, custody, 548.360

Prior contracts, validation, 548.310

Purposes and amounts, 548.305

Payment, source, 545.539

Possession of works during payment default, 545.532

545.532

Prior without vote, ratifying, 545.513

Reclamation

(Generally), 545.343, 545.347

Land development, 545.349, 545.351, 545.355

Reclamation Act assessments, 545.391, 545.393

Reorganization, assent of Secretary of Interior, 548.945

Validation of pre-1935 contracts and bonds, 548.310 Vote not required when debt not increased, 545.513

Federal government

Assessments, see Assessments, this topic

Bonds securing federal payments, 545.343, 545.517 Contracts, see **Federal contracts**, this topic

Fiscal agent, district appointment as, 545.343

Land, see Lands, this topic

Watershed and flood agreements, 190.150

Flood control and prevention, 190.150, 545.359 Foreclosures

(Generally), 545.502

Liens, unpaid charges, 545.494, 545.502, 545.504

Redemption of land, 545.502, 545.504

Western Oregon districts, 545.075

Formation, see Organization, this topic

Forms (statutory)

Benefit determination for refinancing, hearing, notice, 545.577

Dissolution, reorganization election ballots, 548.925

Funds and accounts

Bank account, emergency and labor expenses,

Bond Fund, 545.349, 545.539, 545.541

Construction Fund, 545.539

Deposit, 536.570, 545.508

Disbursements, authorized, 545.508

Dissolution, reorganization of district, transfer, 548.935

Domestic Water Fund, 545.303

Electronic funds transfers, 545.508

Emergency, 545.599, 545.617, 548.325

General Fund of district, payments into, 545.539, 548.015

Handling, 545.508

Maintenance and operation reserve, 545.381

Operation and maintenance, 545.420, 545.477, 548.015

Property sale proceeds, special fund, use, 545.373 Recall election expenses, payment, 198.430

Retirement of bonds, 545.539, 545.541, 545.545

Security bonds, premium payment, 198.220

Special bond fund, 545.603, 545.607

Surplus, investing in United States bonds, 545.307 United States Contract Fund, source, use, 545.349, 545.539

Gifts

Acquiring domestic, municipal water works, 545.257

Lands, acquisition, disposal, 548.010

Hearings

Release of lien, bondholder objections, 545.371 Subdistricts, improvements, 545.094

Water control and measuring devices, requirement, 545.279

Highways, state, relocation of facilities, 366.321

IRRIGATION DISTRICTS (Cont.)

Improvement district property, transfer on dissolution, 554.300

Improvements, construction or maintenance

Assessment, see Assessments, this topic

Elections, 545.319, 545.323

Joinder of districts, 545.283

Petition, 545.315

Subdistricts, 545.094, 545.095

Subdivisions, 545.287, 545.291, 545.293

Interest, see INTEREST (MONEY)

Joinder of district in acquiring or constructing works, 545.283

Jurisdiction, legality proceedings, 548.110, 548.930, 548.935

Labor expenses, payment, 545.685 Lands

Acquisition, 545.239

Additional, irrigating, 545.295

Atmospheric conditions control, 545.271

Condemnation, see Condemnation, this topic

Crediting owners for lands transferred for federal development, 545.351

Dissolution of district, transfer, conveyance,

548.935 Liability

Assessments, 545.529

Sale for taxes, 545.603

Noncontiguous, inclusion, 545.395

Reorganization of district, transfer, conveyance, 548.935

Sale of unnecessary land, 548.010

Tax sale, purchase by district, 545.537

Temperature, humidity, control, 545.271

Title, character, 545.253

United States

Acquiring from district, 545.345, 545.349

Development of district lands, 545.343 et seq.

Reclamation contracts, see **Federal contracts**, this topic

Tax, subject, 545.420

Water improvement district inclusion, 552.113

Legality determinations

Appeal, 548.110

Costs, 548.110

Dissolution, reorganization, 548.930, 548.935,

548.940, 548.950, 548.955

Individual bringing proceeding, 548.115

Nature of proceedings, 548.110

Notice, 548.110

Purposes, 548.105

Validation of judgments, 548.120

Liens

Assessments, see **Assessments**, this topic Crops. 545.275

Unpaid charges, 545.494, 545.496, 545.504

Water supplied, 545.275, 545.471 Liquidating indebtedness

Additional contract plan, 545.671, 545.673, 545.675, 545.677, 545.679

First contract plan

(Generally), 545.643, 545.645, 545.647, 545.649 Consent of creditors, 545.651, 545.655, 545.659, 545.663

Moneys and securities, custody and transfer, 545.667

Loans

Federal contracts, see **Federal contracts**, this topic

State, 548.300

Machinery, equipment, use by member users, 545 221

Measuring devices, requiring, 545.279

Merger, 12.270, 545.131 Reclamation Federal government Name designation, 545.033 Assessments, see Assessments, this topic **Notices** Assessments, 545.571, 545.577 Contracts, see Federal contracts, this topic Organizational purpose, 545.025 Elections, 545.511, 545.555, 545.565 Validation, reclamation in units, 545,397 Refinancing indebtedness Pre-1925 districts, redemption, 545.521 Retirement prior to maturity, 545.541, 545.607 See also Federal contracts, this topic (Generally), 545.565, 545.567 Sale, 545.629 Charges, unpaid, claim of lien, 545.494 Assessments Dissolution, reorganization of district, 548.920, Amount per owner determination, 545.567, 545.569, 545.571, 545.573, 545.575 548.925 Federal loans, 548.345 Annual additional, 545.599 Legality determinations, 548.110, 548.115 Appeal, 545.577, 545.579 Liquidation of indebtedness, contract plan, 545.655 Collection and disposal, 545.603 Subdistricts, improvements, 545.094 Delinquent, sale of land, 545.617 Officers and employees Emergency, 545.599 See also Board of directors, this topic Installments, 545.575, 545.581, 545.589 Lien, 545.589, 545.603 (Generally), 545.181, 545.221 Bank account, labor expenses, 545.685 Payment in full, 545.595 Board service, eligibility, 198.115 Preliminary determination, board, 545.567, Bonds, see Bonds and undertakings, this topic 545.569Compensation, 545.183 Recording, 545.589 Insurance, 548.050 Benefit determination, preliminary Land sale contracts, interest in, 545.365 Approval order, 545.575 Overtime, excepting, 653.269 Equalizing assessments, 545.573 Recall, 198.410 et seq., 545.189 Hearing objections, notice, 545.571 Retirement benefits, 548.050 Tax liability, each tract, 545.567, 545.569 Secretary, see Secretary, this topic Bonds Treasurer, see **Treasurer**, this topic (Generally), 545.585 Water right examiners, certification, 537.797, Districts formed by all landowners, 545.557 537.798 Elections, 545.565 Organization Exchange for outstanding indebtedness, 545.621 (Generally), 545.025 et seq., 548.005 Interest rates, 545.585, 545.607 Board of directors, 545.181 et seq. Issuance, 545.565 Divisioning district, 545.033 Lien docket, 545.589 Election, 545.033, 545.037, 545.041, 545.043 Place of payment, 545,585, 545,607 Hearing on petition, order, appeal, 545.025, 545.029 Retirement before maturity, 545.607 Lands includable, 545.029 Sale, notice, publication, 545.629 Legality determination, 548.105, 548.110, 548.115 Consent of creditors Name designation, 545.033 (Generally), 548.715 Purposes of district, 545.025 Appeal, costs, 545.639 Hearing, 545.637 Reorganization, see Dissolution, reorganization, this topic Necessity for obtaining, 545.631 Petition for obtaining, 545.633 People's utility districts, qualifying as, 261.310 Procedure, 545.651, 545.655, 545.659, 545.663 Pesticide application licensing, exemption, 634.116 Proceeding, notice, effect, 545.635 Promissory notes, 545.507 Final assessment Appeal, 545.577, 545.579 Order, 545.575 **Property** See also Lands, this topic; Water, this topic Dissolution of district, transfer, conveyance, Pre-1925 bond issues, 545.521 Registered offices, agents, 198.340 548.935 Joint title in cooperative projects, 545.283 Relocation, facilities near state highways, 366.321 Reorganization, see Dissolution, reorganization. Liability for indebtedness, 545.532 Machinery, equipment, use by member users, this topic Repair, maintenance of works, 545.287, 545.293 Reorganization of district, transfer, conveyance, Secretary 548.935 Appointment, 545.181 Sale or lease Bond registration, 545.585 Authority, 545.365, 545.367 Bonds and interest, 545.428, 545.430 Consent of bondholders to release, 545.371 Disbursements, 545.181 Dissolution, reorganization of district, petitions, Dissolution, reorganization, 548.935 Foreclosures, see Foreclosures, this topic 548.915, 548.920 Legality adjudication, 548.105, 548.110, 548.115 Elections, 545.137, 545.153 Lien, outstanding bonds, release, 545.375 Formation order, recording, 545.033 Proceeds, disposition, 545.373 Minutes of the board, certification, 545.369 Security bonds, 198.220, 545.498, 742.358 Purchaser rights, 545.375 Releasing lien of bonds against property, Supply charges, collecting, 545.471 545.369 Warrants, retirement, 545.477 Surplus, sale, 545.367 Service charge assessments, 545.385 Tax exemption, 307.090 Special proceedings, see Legality determinations, Public records, see PUBLIC RECORDS this topic

IRRIGATION DISTRICTS (Cont.)

IRRIGATION DISTRICTS (Cont.)

IRRIGATION DISTRICTS (Cont.)

Subdistricts

(Generally), 545.093 Improvements, 545.094, 545.095

Subdivisions and partitions, see SUBDIVISIONS AND PARTITIONS

Taxation

Assessments, see Assessments, this topic

Collection, 545.420

Compelling levy and equalization, 545.422

Equalization and apportionment, 545.416, 545.418

Federal payments, levy, 545.343

Lien, cancellation, state lands, 311.804

Property of district, exemption, 307.090

State and federal lands, 545.420

Warrants, property tax payment, 311.265

Traditionally maintained channels, removal and fill, 196.911

Treasurer

Bonds

Refinancing indebtedness, 545.585, 545.603, 545.607

Registration, 545.585

Security bonds, 198.220, 742.358

County treasurer as ex officio, 545.181

Funds and payments, 545.539, 545.541, 545.599, 545.603, 545.683

Tumalo Project transfers to districts, 555.390 United States, see Federal government, this topic Validation

Bonds, federal contract issues before 1935, 548.310 Federal contracts and bonds issued therefor.

548.310

Federal contracts made without vote, 545.513

Legality proceedings, 548.120

Pre-1933 assessments, 545.424

Reclamation units or divisions, 545.397

Votes and voting, see Elections, this topic

Walla Walla River Irrigation District, mapping, 541.327

Warrants

Claims, payment, 545.683

Deposit for safekeeping, 548.400

Property tax payment, 311.265

Retirement, assessments, 545.473, 545.475, 545.477, 545.479

Water

See also WATER AND WATER RIGHTS

Control districts, inclusion, consent, 553.110 Distribution, see **Distribution of water**, this topic

IRRIGATION DISTRICTS (Cont.)

Water (Cont.)

Improvement districts

Atmospheric conditions, control, 545.271

Inclusion of territory, 552.113

Transfer of functions, 552.720

Appurtenant to county lands in district, transfer application, 540.545, 540.589

Condemnation, see Condemnation, this topic Dissolution, reorganization, adjudication,

Eagle Point Irrigation District to Big Butte

Creek, 538.430

Permits exempt from cancellation, 537.410 Pilot project, temporary transfers, see note after, 540.570

Pre-1931 transfers, ratification, 540.589 Sale, 545.367, 548.935

Title to appropriations, 545.253

Additional territory, western Oregon, 545.295 Atmospheric conditions, control, 545.271

Districts, debts, obligations, water supply, 264.875, 545.257

Domestic, see **Domestic supply**, this topic Federal contract, 545.343

Furnishing in and out of districts, 545.271 Lien on crops of supplied area, 545.275

Temperature, humidity, control, 545.271 Tolls and charges, collection, 545.291, 545.428,

545.430, 545.471 Water improvement district lands, 545.271

Water right examiners, certification, 537.797, 537.798

Water control devices, requiring, 545.279 Watershed and flood agreements, federal, 190.150 **Western Oregon districts**

Additional territory, irrigating, 545.295 Assessments, 545.075, 545.295

IRRIGATION FUND. OREGON

(Generally), 555.170

Payments into, 555.060, 555.130, 555.170, 555.370,

Transfer to General Fund, 555.171

ISLANDS

Road district, separate unit, 371.070

ISSUES OF FACT AND LAW

See QUESTIONS OF FACT AND LAW, generally