

CHAPTER 361

AN ACT

SB 81

Relating to due dates for certain forest harvesting taxes; creating new provisions; amending ORS 321.045 and 321.741; and prescribing an effective date.

Be It Enacted by the People of the State of Oregon:

SECTION 1. ORS 321.045 is amended to read:

321.045. (1) The taxes levied under ORS 321.015 shall be due and payable annually, on or before [*the last day of January*] **April 15**, for the preceding **calendar** year. The tax shall be delinquent if not paid by the due date, which shall be determined without regard to any extension of time for filing the return.

(2) Subject to the provisions relating to estimated tax payments provided in subsections (4) and (5) of this section, on or before [*the last day of January*] **April 15**, each taxpayer shall make out a return on the form prescribed by the Department of Revenue showing the amount of the tax for which the taxpayer is liable for the preceding **calendar** year and the other information the department considers necessary to correctly determine the tax due and shall mail or deliver the return, together with a remittance for the amount of the tax, to the office of the department. The return shall be signed and verified by the taxpayer or a duly authorized agent of the taxpayer. Whenever in its judgment good cause exists, the department may allow upon written application made on or before the due date further time not exceeding 30 days for filing a return.

(3) All payments received under ORS 321.005 to 321.185 and 321.560 to 321.600 shall be credited, first, to penalty and interest accrued, and then to tax due.

(4) Each taxpayer expecting to incur a liability pursuant to this section in excess of \$1,500 for any calendar year shall, on forms prescribed by the Department of Revenue, make and file with the department on or before the last day of the month following the end of each calendar quarter an estimate of the taxpayer's tax liability for the year. At least one-quarter of the estimated tax shall be remitted to the department with each estimated tax report and the balance shall be remitted to the department on or before the [*due date of the tax return required by subsection (2) of this section*] **last day of January of the following calendar year**, without regard [*for*] **to any extension of [*the due date thereof*] time for filing the return.**

(5) If the amount remitted with an estimated tax report filed on or before the due date thereof is at least 25 percent of the tax of the taxpayer as due for the calendar year preceding the year for which the report is made or at least 20 percent of the taxpayer's tax liability as due for the year for which the report is made, or 100 percent of the tax liability on the actual merchantable forest products harvested for the calendar quarter preceding the due

date of the estimated tax report, no penalty or interest shall be charged. Otherwise a penalty in the form of interest at the rate established under ORS 305.220 shall be assessed for the period of delinquency calculated on the difference between the payment made and the payment that would have been due had the taxpayer estimated the liability for the quarter in an amount equal to the liability as due for such quarter. The provisions of ORS chapters 305 and 314 relating to penalties and interest shall not apply to the estimated tax payments described in this section.

SECTION 2. ORS 321.741 is amended to read:

321.741. (1) The severance tax imposed under ORS 321.726 is due and payable annually, on or before [*the last day of January*] **April 15** of each year, with respect to all timber harvested during the previous calendar year.

(2) At the time at which the severance tax is paid and on or before [*the last day of January*] **April 15** of each year, each taxpayer who has harvested any timber during the previous calendar year shall prepare a return on a form prescribed by the Department of Revenue showing the amounts and kinds of timber harvested for the previous calendar year, the amount of tax for which the taxpayer is liable for harvesting during the previous calendar year and any other information that the department considers necessary to correctly determine the tax due and shall mail or deliver the return, together with a remittance for the unpaid balance of the tax, to the department. The return shall be signed and certified by the taxpayer or a duly authorized agent of the taxpayer, as provided in ORS 305.810. The department may allow, upon written application made on or before [*the last day of January*] **April 15**, further time not exceeding 30 days for filing a return. The tax shall be delinquent if not paid by [*the last day of January*] **April 15**, [*regardless of*] **without regard to any extension of time for filing the return.**

(3) All severance tax payments received under ORS 321.700 to 321.754 shall be credited first to penalty and then to interest accrued on the tax being paid and then to the tax.

(4) A taxpayer incurring less than \$10 total severance tax liability under ORS 321.700 to 321.754 in any calendar year is excused from the payment of the tax but is required to file a return.

SECTION 3. The amendments to ORS 321.045 and 321.741 by sections 1 and 2 of this 2019 Act apply to calendar years beginning on or after January 1, 2020.

SECTION 4. This 2019 Act takes effect on the 91st day after the date on which the 2019 regular session of the Eightieth Legislative Assembly adjourns sine die.

Approved by the Governor June 13, 2019
Filed in the office of Secretary of State June 13, 2019
Effective date September 29, 2019