

# 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 INFORMATION**

**Aerosol dusters containing DFE, sales**, 475.376  
**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

## IDENTITY AND IDENTIFICATION (Cont.)

**Dead and missing persons (Cont.)**

Disposition of records, 146.189

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

**Gender identity**, see **SEX AND GENDER**, generally

**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

## IDENTITY AND IDENTIFICATION (Cont.)

### Identity theft (Cont.)

- Criminal offense (Cont.)
  - Aggravated, 165.803
  - Statute of limitations, 131.125
- 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
  - Criminal offense, 163.720
- Informants**, 133.703, 133.855
- Investigators, licensed**
  - Identification cards, 703.435
  - Personally identifying information, confidentiality, 703.473
- Jurors**, see **JURIES AND JURORS**
- Lottery prize winners**, 461.250, 461.251
- 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

## IDENTITY AND IDENTIFICATION (Cont.)

- Psilocybin**, see **PSILOCYBIN**
  - Residential food establishments**, 616.723
  - Road usage charge payors, confidentiality**, 319.915
  - 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
    - Child support services, 25.081, 25.785
    - 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
      - Criminal offense, 163.720
    - Lottery prize winners, 461.251
    - Missing person reports, 146.181
    - Motor vehicles, see **MOTOR VEHICLES**
    - Occupational or professional licensure, generally, 670.406
    - Parentage proceedings, 109.073
    - State agency debt collection, use, 293.226, 293.252, 293.254
  - Theft**, see **Identity theft**, this topic
  - Trade regulation**, see **TRADE REGULATION AND COMPETITION**
  - 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
  - Whistleblowing employees, disclosure**, 659A.218
  - 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

## **ILLEGAL DRUG CLEANUP FUND (Cont.)**

**Criminal forfeitures, distributions to fund,**  
131.594, 131.597

## **ILLNESS**

See **DISEASES AND INJURIES**, generally; **MEDICAL 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

**Child welfare services, refugee children,** see  
**JUVENILE DELINQUENCY AND DEPENDENCY**

**COFA islanders,** see **PACIFIC ISLANDERS**, generally

**Confidential information,** see **Information protections and disclosures**, this topic

### **Crimes and offenses**

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

#### **Courts**

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 **Information protections and disclosures**, 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

**Custody of children,** see **CUSTODY OF CHILDREN**

**Diplomats and consuls,** see **DIPLOMATS AND 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

**Employment,** see **Labor and employment**, this topic

### **Enforcement of federal immigration laws**

See also **Crimes and offenses**, this topic  
(Generally), 180.805, 181A.820, 181A.823, 181A.826

## **IMMIGRATION AND NONCITIZENS**

(Cont.)

### **Enforcement of federal immigration laws (Cont.)**

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

Cover All People program, see **COVER ALL PEOPLE PROGRAM**, generally

Reproductive health services, medical assistance  
program, 414.432

**Higher education,** see **COLLEGES AND UNIVERSITIES; COMMUNITY COLLEGES AND DISTRICTS**

**Immigrant and Refugee Advancement, Office of,**  
185.650

**Immigration consultants, prohibitions,** 9.280,  
162.235, 646.608

### **Information protections and disclosures**

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

Landlord-tenant law, 90.303, 90.306, 90.388

Victim helpfulness certification, 147.620

**Juvenile proceedings,** see **JUVENILE DELINQUENCY AND DEPENDENCY**

### **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

Occupational or professional licensure, generally,  
670.406, 670.409, 670.415

PERS, membership exclusion, 238.015

Unemployment insurance, 657.045, 657.184

Workers' compensation, 656.232

**Landlords, discriminatory practices,** 90.303,  
90.306, 90.388

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

**Legal representation,** see **LEGAL REPRESENTATION**

**Medical care,** see **Health care**, this topic

**Mining claims, citizen requirement,** 517.010

**Occupational or professional licensure, generally,** 670.406, 670.409, 670.415

**Physicians, foreign,** see **PHYSICIANS AND SURGEONS**

**Protective proceedings, foreign nationals,** see  
**PROTECTIVE PROCEEDINGS**

**Public Employees Retirement System, membership exclusion,** 238.015

**Refugee resettlement agencies, grant program,**  
411.139

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

**Servitude, involuntary,** 163.263

## **IMMIGRATION AND NONCITIZENS**

(Cont.)

- 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
- Tenant rights and protections,** 90.303, 90.306, 90.388
- Universal legal representation program,** 9.860, 9.865
- Vienna Convention on Consular Relations, see VIENNA CONVENTION ON CONSULAR RELATIONS,** 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, see PUBLIC OFFICERS AND EMPLOYEES**
- 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
- Union representatives,** 30.827

## **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 AGRICULTURE AND HORTICULTURE**
- Endangered or threatened species**
  - Plants, 564.020, 564.991

## **IMPORTS AND EXPORTS (Cont.)**

- Endangered or threatened species (Cont.)**
  - 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, 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
- Firearms, violations, punishment,** 166.410
- Fish and wildlife, see FISH AND WILDLIFE**
- Flowers, wild,** 564.020, 564.991
- Goose Lake water, compact, prohibited,** 542.520
- Horticultural commodity exports, labeling,** 632.495
- International trade, see ECONOMIC DEVELOPMENT**
- Liquor tax exemption,** 473.060
- Livestock, see LIVESTOCK**
- Marijuana items,** 475C.229
- Novelty lighters, see FIRES AND FIRE PREVENTION**
- 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 ASSESSMENTS**
- 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**

See **DISABILITIES, PERSONS WITH**, generally

**INCEST**

(Generally), 163.525

Civil actions, statutes of limitation, 12.117, 12.118

Descendant, defined, 163.505

**Marriage**

Annulment, grounds, 107.005

Issue, legitimate, 106.190

Void, 106.020

Prevention, control and treatment services,  
409.220

**INCINERATORS**

See also **WASTE DISPOSAL**

Air curtain incinerators, pollution permit exemp-  
tion, 468A.318

Crematories, temperature regulations, 468A.865

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

PCB disposal, generally, 466.300

**INCOME**

Compensation and salaries, see **COMPENSATION  
AND SALARIES**, generally

Taxation, see **INCOME TAX (LOCAL)**, generally;  
**INCOME TAX (STATE)**, generally

Trusts and trustees, see **TRUSTS AND TRUST-  
EES**

Uniform Principal and Income Act, see **PRINCI-  
PAL AND INCOME ACT, UNIFORM**, generally

**INCOME TAX (LOCAL)**

(Generally), 305.620 et seq.

Appeals, 305.275, 305.410, 305.570

Collection agreements, state services, 305.620,  
305.630, 305.645

Compliance with local ordinances, 305.630

Discrimination among employers prohibited,  
305.640

**INCOME TAX (LOCAL) (Cont.)**

Employer status, state and local governments,  
305.625

Metropolitan service districts, 268.505

Rate of withholding, 305.635

**INCOME TAX (STATE)**

(Generally), 316.002 et seq.

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 meth-  
ods**, this topic

**Accumulation distribution credit**, 316.298

**Acknowledgments, Department of Revenue, tak-  
ing**, 314.810

**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 pro-  
ceedings**, this topic

Qualifying investment contracts, breach, 314.671

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

Wildfire-related litigation amounts received, sub-  
traction, 316.866, 316.867

**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, Depart-  
ment of Revenue, 305.261

Branch offices, 314.805

Certificate of department as evidence, 314.845

Department of Revenue Administration Account,  
305.063

## INCOME TAX (STATE) (Cont.)

### Administration (Cont.)

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  
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, for-gone 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  
Valuation of farmland for estate tax, 316.844  
Wage withholdings, 316.162, 316.167, 316.182, 316.197

### Alimony or separate maintenance payments, nonresidents, 316.130

### Allocation of income, see **Apportionment of income**, this topic; **Uniform Division of Income for Tax Purposes Act**, this topic

### Alternative energy devices, credits, see **Energy**, this topic

### Alternative filing formats, authorization, rules, 314.385

### Alternative fuels

Biofuel, see **BIOFUEL**

#### Credits

Alternative energy devices, see **Energy**, this topic  
Renewable energy resources, see **Renewable energy, credits**, this topic  
Vehicles  
Fueling stations, 469B.130 et seq., 469B.320 et seq.  
Renewable energy, see **Renewable energy, credits**, this topic  
Transportation projects, see **Transportation projects, credits**, this topic

## INCOME TAX (STATE) (Cont.)

### Alternative income tax, pass-through businesses, see **Pass-through entities**, this topic **AmeriCorps educational awards, subtraction**, 316.847

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

### Annuity contract on behalf of employee of charitable organization or public school, subtraction from income, 316.159

### Appeal and review

Administrative, 305.275  
Association or organization, standing to appeal, 305.414  
Attorney fees, expenses, 305.447, 305.490, 305.790  
Charitable checkoff program disqualification, 305.740  
Conflicting claims, 305.215  
Costs, 305.447, 305.490, 305.790  
Declaratory rulings, 305.105  
Deficiencies, 305.419  
Deficiency assessments, 305.265  
Depositions, 305.420, 305.492  
Dispute as to nature of tax, 305.419  
Energy conservation projects, recertification, 469B.298  
Evidence, 305.420  
Issues, restrictions, de novo, 305.425  
Limitation of actions and proceedings, see **Limitation of actions and proceedings**, this topic  
Mailed, date deemed received, 305.820  
Multistate Tax Commission, application of laws, 305.676  
Pollution control facility credits, 468.170  
Representation of taxpayers, 305.447, 305.490, 305.790  
Service of papers, process, 305.415  
Standing, generally, 305.275, 305.414, 305.570  
Supreme Court  
Attorney fees, costs and expenses, 305.447, 305.790  
Declaratory rulings, 305.105  
Tax Court, Oregon, see **TAX COURT, OREGON**, generally  
Taxpayer Advocate, see **TAXPAYER ADVOCATE**, generally  
Time for filing, 305.280  
Withholding tax, unpaid, 316.207  
Within federal areas of the state, 305.605  
Witnesses, 305.420, 305.492

### Application of laws

Credits, 315.004  
ORS chapter 314  
(Generally), 314.021  
Domestic partnerships, 314.023  
Specific federal legislation, 314.029, 314.033, 314.035, 314.037, 314.039, 314.041, 314.043, 314.045, 314.047, 314.049, 314.051, 314.053, 314.055, 314.057, 314.059, 314.061, 314.063  
Within federal areas of the state, 305.605

### Apportionment of income

(Generally), 314.280  
Broadcasting sales, 314.674  
Lobbying expenditures, proxy tax, 314.256  
Two or more organizations, trades or businesses controlled by same interests, 314.295  
Uniform state law, see **Uniform Division of Income for Tax Purposes Act**, this topic

### Apportionment, items other than income

Net loss, nonresidents, 314.675  
Refund for invalidated taxes, 305.785  
United States payments in lieu of taxes, 305.615

## INCOME TAX (STATE) (Cont.)

### Armed forces

- See also **Veterans**, this topic
- (Generally), 316.792
- Abeyance of obligation, active duty, 314.091
- Federal retired pay, withholding, 316.193
- Nonresident income, 316.127
- Oregon Military Emergency Financial Assistance Program, charitable checkoff, 305.720
- Resident, defined, 316.027
- Service in combat zone, time for performing certain acts, 314.870
- Subtraction, military pay, 316.792
- TRICARE system, providers, credit, 315.628, 315.631
- Withholding exception, 316.162

### Art objects, donation, deduction, 316.838

### Assessments

- Additional, 314.410
- Capital gains, deficiency, 314.410
- Collection charge, 314.430
- Deficiency
  - (Generally), 314.466
  - Due to involuntary conversion, 314.412
  - Exempt corporations, 317.950
  - Time limits, 314.410
- Extension of period, 314.410
- Failure to file return, 314.400
- Federal extension, effect, 314.410
- Fraudulent returns, 314.410
- Immediate, 314.440
- Parents, minors unpaid taxes, 316.372
- Records, examination, 305.190
- Statute of limitations, 314.410
- Taxes not submitted with return, 314.407
- Time, defined, 314.407
- Transferee liability limitation period, 314.310
- Unpaid tax at time of lien, 314.417
- Unrelated business taxable income deficiency, 317.950

### Associations, taxability, 316.277

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

### Attorney fees

- Supreme Court appeals, 305.447, 305.790
- Tax Court, 305.447, 305.490

### Attorney General

- Actions for collection in other states, 305.610
- Information to, furnishing, 314.840
- Penalty recovery, 314.991
- Prosecution for violation of tax laws, 305.120
- Returns, access to, 314.835, 314.840

### Attorneys

- 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

## INCOME TAX (STATE) (Cont.)

### Audits (Cont.)

- Partnerships, centralized regime, 314.731, 314.733, 314.735, 314.737, 314.739
- Returns, 314.466
- S corporation, disclosure of items to shareholder, 314.770

### 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

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

### Charitable checkoff program

- (Generally), 305.690 et seq.
- Administrative expenses, 305.747
- Applications, 305.725
- 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

## INCOME TAX (STATE) (Cont.)

- Charitable checkoff program** (Cont.)
  - Political party contributions (Cont.)
    - 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
- Cities**, see **INCOME TAX (LOCAL)**, generally
- 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, 314.115
  - 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
  - Interagency Compliance Network, 670.700, 670.705
  - Local taxes, 305.620 et seq.
  - 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

## INCOME TAX (STATE) (Cont.)

- Collection** (Cont.)
  - 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**, 316.811, 316.812, 316.818
- 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**, generally
  - S corporations, see **S corporations**, this topic
- Costs**
  - Allowed by Tax Court, 305.490
  - Upon appeal to Supreme Court, 305.447
- Counties**, see **INCOME TAX (LOCAL)**, generally
- 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

## INCOME TAX (STATE) (Cont.)

### Credits (Cont.)

(General provisions) (Cont.)  
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  
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

## INCOME TAX (STATE) (Cont.)

### Credits (Cont.)

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, CONST. IX §14  
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, 316.090  
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  
Publicly supported housing, sale, 315.281, 315.283, 315.286, 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, for-gone 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

## INCOME TAX (STATE) (Cont.)

### Credits (Cont.)

- Taxes paid another state (Cont.)
  - 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

### 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 COMPENSATION**, 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
- 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

## INCOME TAX (STATE) (Cont.)

### Definitions (Cont.)

- 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, 316.811
- Construction project, 316.811
- Construction worker, 316.811
- 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
- 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, 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 low-income community investment, 315.529
- Qualified machinery and equipment, 315.119
- Qualified research, 315.518
- Qualified semiconductor company, 315.518

## INCOME TAX (STATE) (Cont.)

### Definitions (Cont.)

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, 316.811, 316.824  
Understatement, 314.402  
Uniform Division of Income for Tax Purposes Act, 314.610  
Uniformed services, 316.193, 316.792  
Utilities, 314.280  
Wages, 316.162  
Water transit vessel, 315.517  
Wildfire; wildfire-related litigation, 316.867  
Writings or remittance, 305.820

**Demographic data of taxpayers, self-reporting, returns**, 305.686, 305.687, 305.688, 316.366

**Department of Revenue Administration Account, establishing, appropriation**, 305.063

**Dependent care credits**, see **Credits**, this topic

**Depletion, deductibility**, 316.680

**Depreciation, modification of federal taxable income**, 316.707, 316.739

**Determination of tax**  
By department, 305.265  
Defined, 314.105  
Filing objections to, 305.265  
Gross income, business under common control of several taxpayers, 314.295

**Direct deposit of refunds**, 305.762

**Disabilities, persons with**  
ABLE accounts, 315.650, 315.653, 316.680, 316.699  
Credits, see **Credits**, this topic  
Low-income tax navigation and assistance grant program, 409.711

**Disasters**, see **Emergencies and disasters**, this topic

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

## INCOME TAX (STATE) (Cont.)

**Dispute resolution, Multistate Tax Commission**, 305.676

**Dividends**  
See also **Interest**, this topic  
Allocable to this state, 314.640  
Bonds and governmental obligations, 316.056, 316.680, 316.681  
Domestic international sales corporations, subtraction, 316.749  
Foreign securities, 316.680  
State exempt-interest dividends, 316.683

**Division of income for tax purposes**, see **Uniform Division of Income for Tax Purposes Act**, this topic

**Domestic international sales corporations, dividends, subtraction**, 316.749

**Domestic partnerships, application of laws**, 106.340, 314.023

**Domestic production activities, modification of federal taxable income**, 316.836

**Domestic services, withholding exceptions**, 316.162

**Domicile**, see **Residents and residency**, this topic

**Earned income**  
Credit, see **Credits**, this topic  
Definition, 316.680

**Electing small business corporations**, see **S corporations**, this topic

**Elections**  
Changes, income tax, 316.462  
Political contributions  
Charitable checkoff, see **Charitable checkoff program**, this topic  
Credit, 316.102  
Related taxpayer, adjustment of return, 314.140

**Electronic commerce, enterprise zones**, 315.507, 315.508

**Electronic funds transfers, payments by**, 314.518, 314.520, 316.198

**Emergencies and disasters**  
Fires, see **Fires and fire prevention**, this topic  
Out-of-state businesses, 401.690  
Personal casualty loss, subtraction, 316.850

**Employment**  
Agriculture and horticulture, see **Agriculture and horticulture**, this topic  
Business Retention and Expansion Program, Oregon, incremental tax revenues, 285B.618  
Child care, credits, see **Credits**, this topic  
Definition, 316.162  
Industrial Site Readiness Program, Oregon, incremental tax revenues, 285B.630  
Qualifying investment contracts, employment requirement, 314.668  
Quarterly tax report, combined, filing, 316.168  
Surety bond or letter of credit, employers, 316.164  
Training programs, collaboration with community college, credit, 315.523  
Withholdings, see **Withholding of tax**, this topic

**Energy**  
Cash payment exemption, residential conservation, 316.744, 317.386  
Credits  
Alternative energy devices  
(Generally), 316.116, 469B.100 et seq.  
Certification, 469B.106, 469B.118, 469B.991  
Claims for credits, 469B.106  
Criteria, standards, 316.116, 469B.103  
Definitions, 469B.100  
Eligible persons, 469B.106  
Forfeiture of credits, 469B.118  
Ineligible devices, 469B.112

## INCOME TAX (STATE) (Cont.)

### Energy (Cont.)

#### Credits (Cont.)

##### Alternative energy devices (Cont.)

- Inspections, 469B.118
- Performance assumptions and prescriptive measures, 469B.115
- Rules, 316.116, 469B.103, 469B.106, 469B.112

##### Biofuel, see **BIOFUEL**

##### Biomass, see **Credits**, this topic

- Conservation facilities, 315.354, 315.356, 315.357, 469B.130 et seq.

##### Conservation projects

- (Generally), 315.331, 469B.270 et seq.

##### Certification

- Fees, 469B.285, 469B.294
- Final certification, 469B.291, 469B.297
- Limitations, 469B.282, 469B.285, 469B.303
- Performance agreements, 469B.291, 469B.297
- Preliminary certification, 469B.282, 469B.285, 469B.288, 469B.303
- Recertification, 469B.276, 469B.294, 469B.297, 469B.298
- Suspension or revocation, 469B.300

##### Definitions, 469B.270

##### Policies and procedures, 469B.306

##### Priority, preference, 469B.273

##### Rules, 469B.276, 469B.279, 469B.285, 469B.291, 469B.294, 469B.306

##### Single projects, standards, 469B.306

##### Standards, 469B.279, 469B.285, 469B.306

##### Total amount of credits, limitation, 469B.303

##### Transferability, 469B.276, 469B.297

##### Public records disclosure exemptions, 192.355

##### Renewable energy, see **Renewable energy, credits**, this topic

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

### 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

## INCOME TAX (STATE) (Cont.)

### Estates and trusts (Cont.)

#### 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

##### 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

## INCOME TAX (STATE) (Cont.)

### Exemptions (Cont.)

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  
First-time home buyer savings accounts, see **Housing and homes**, this topic  
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., 316.778  
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

## INCOME TAX (STATE) (Cont.)

### Fees (Cont.)

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, Oregon, see **TAX COURT, OREGON**  
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  
Date, time, 293.660, 305.128, 305.810, 314.385  
Failure to file return, 305.992, 314.360, 314.400, 314.430, 316.202  
Tax Court, 305.418  
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 INSTITUTIONS**  
Definition, 314.610, 317.010  
Direct deposit of refunds, 305.762  
First-time home buyer savings accounts, see **Housing and homes**, this topic  
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  
Delinquencies, 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

## INCOME TAX (STATE) (Cont.)

### Fines and penalties (Cont.)

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

### Fires and fire prevention

See also **Emergencies and disasters**, this topic  
Firefighters  
Oregon Volunteer Firefighters Association, charitable checkoff, 305.720  
Withholding exception, emergencies, 316.162  
Litigation amounts received, wildfire actions, subtraction, 316.866, 316.867

### First-time home buyer savings accounts, see

**Housing and homes**, this topic

### 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 obligations of, 316.680

### Forests and forestry

Credits  
Reforestation, 315.104, 315.106, 315.108  
Renewable energy, see **Renewable energy, credits**, this topic  
Small forestland owner using standard practice harvest restrictions, 315.124, 315.126, 315.128, 315.130, 315.132  
Fires, see **Fires and fire prevention**, this topic  
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

## INCOME TAX (STATE) (Cont.)

### Gain or loss (Cont.)

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  
Apportionment within and without state, 314.675  
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  
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, 316.090

## INCOME TAX (STATE) (Cont.)

### Housing and homes (Cont.)

#### Credits (Cont.)

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

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

First-time home buyer savings accounts (Generally), 316.797

Addition for certain withdrawals, 316.801

Certificates, 316.803

Definitions, 316.796

Designation of account, 316.803

Exemption, generally, 316.798, 316.800

Income of taxpayer, effect on limits, 316.800

Informational materials, 316.808

Obligations of financial institutions, 316.803

Penalties, 316.801

Recordkeeping by taxpayer, 316.807

Rules, 316.800, 316.808

Subtraction, generally, 316.798, 316.800

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

Reservation enterprise and partnership zones, 285C.320, 315.506

Reservation income, exemption, 316.777

### Individual development accounts

Credits, 315.271, 315.272, 458.690

Modification of federal taxable income, 316.848

Withdrawals, home closing costs, 315.272

**Individual retirement accounts, subtractions from income**, 316.159

**Individual, definition**, 316.022

**Industrial Site Readiness Program, Oregon, incremental tax revenues**, 285B.630

## INCOME TAX (STATE) (Cont.)

**Information returns**, see **Returns**, this topic

**Instructions, returns, contents, form**, 316.363

### Insurance and insurers

Apportionment of income, 317.660

Definition, 317.010

Health insurance, see **Health insurance**, this topic

Information returns, 314.360, 314.845

Net income computation, 317.655

Net losses, deductibility, 317.665

**Interagency Compliance Network**, 670.700, 670.705

### Interest

See also **Dividends**, this topic

Action to recover, 305.610

Allocation to this state, 314.640

#### Bonds

##### Exemptions

(Generally), 286A.140

Facilities financing, revenue bonds, 289.250

Highway User Tax Bonds, 367.665

Local governments, 287A.345

Subtraction, 316.056, 316.680, 316.681

Cancellation, uncollectible taxes, 305.155

Certain, modification of federal taxable income, 316.680

Deferred tax liabilities, installment obligations, 314.302

#### Deficiencies

(Generally), 305.265

Payment, 305.419

Delayed return, 314.395

Delinquencies, 314.400

#### Estimated tax

(Generally), 314.525

Underpayment, 316.587

Extension of time, 314.395

Failure to file return, 314.400

Hardship, payment, affidavit, 305.419

IRA, 316.681

Refunds, 314.415

Suspension of tax collection, 305.155

Underpayment, 316.588

Unpaid taxes, 314.400

Waive, reduce, compromise, Department of Revenue, 305.145

Withholdings, delinquent payment, 316.197

**Intergovernmental tax relations**, 305.605

**Interrogatories, written**, 305.195

### Invalid taxes

(Generally), 305.770, 305.780

Appropriations, certain refunds, 305.780

Certain refund exceptions, 305.780

Refund, 305.765, 305.770, 305.775, 305.780, 305.785

### Inventories

Probate inventory, 113.165

Real estate mortgage investment conduit, costs allocable, 314.287

### Investments

Exchange facilitators, regulation, see **EXCHANGE FACILITATORS**, generally

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

Severance pay, investing in small business, subtraction, 316.856

Single sales factor method, qualifying investment contracts, 314.668, 314.669, 314.671, 314.673

**IRA, interest or dividends**, 316.681

**JOBS Plus Program, supplemental payments, subtraction from income**, 316.680

## INCOME TAX (STATE) (Cont.)

**Joint returns**, 316.042, 316.122, 316.367, 316.368, 316.462

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

**Kicker, two-percent, credit**, 291.349, CONST. IX §14

**Legislature and legislation**, see **LEGISLATURE**

**Licensure, compliance**  
(Generally), 305.385  
Definitions, 305.380

**Liens**  
(Generally), 314.407 et seq.  
Department of Revenue party to suits involving, 305.130  
Enforcement, 314.407, 314.419, 314.430, 316.207  
Priority, 314.407, 314.417, 314.421, 314.423, 314.430  
Release, 305.140, 305.155  
Title actions, foreclosures, 305.130  
Unpaid tax at time of assessment  
(Generally), 314.417  
Foreclosure, 314.419  
Status of, 314.423  
When valid, 314.421  
Withholding unpaid amounts, 314.417  
Withholding, employers, 316.207

**Like-kind exchange facilitators, regulation**, see **EXCHANGE FACILITATORS**, generally

**Limitation of actions and proceedings**  
Adjustments after, 314.105, 314.115, 314.125, 314.135  
Assessments, deficiency, 314.410  
Capital gains, deficiency, assessment, 314.410  
Collection of tax, 314.430  
Deficiencies, 314.410  
Federal extension, effect, 314.415  
Five-year statute, 314.410  
Liens of tax, 305.140  
Mitigation of  
Errors in return, 314.310  
Transferee liability, 314.310  
Overpayment, certain, 314.415  
Refund applications, 305.270  
Refunds and credits, generally, 314.415  
Sale of personal residence, 314.410, 316.109  
Seven-year statute, 314.415  
Tax collection, 314.430  
Transferee liability, 314.410

**Limited liability companies**, see **LIMITED LIABILITY COMPANIES**

**Listed transactions**, see **Tax shelters**, this topic

**Lobbying expenditures, proxy tax**, 314.256

**Local taxes**, see **INCOME TAX (LOCAL)**, generally

**Loggers, traveling expenses**, 316.832

**Losses**, see **Gain or loss**, this topic

**Lottery**, see **LOTTERY, OREGON STATE**

**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, 316.090  
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

## INCOME TAX (STATE) (Cont.)

**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

**Mobile home parks**, see **Manufactured dwelling parks**, this topic

**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, generally, effect of disqualification orders, 316.747  
Child, amount in excess of standard deduction, 316.687  
Claim of right income repayment adjustment, 316.680  
Construction workers, traveling expenses, 316.811, 316.812, 316.818  
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  
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, see **Housing and homes**, this topic  
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

## INCOME TAX (STATE) (Cont.)

### Modification of federal taxable income (Cont.)

- 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
- Lottery prizes and winnings, 316.127, 316.861
- 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, 316.811, 316.812, 316.818
  - Loggers, 316.832
- Unused qualified business credits, 316.680
- Wildfire-related litigation amounts received, 316.866, 316.867
- 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

## INCOME TAX (STATE) (Cont.)

### 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 (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
- 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

## INCOME TAX (STATE) (Cont.)

### Partnerships (Cont.)

- Representation of taxpayers, 305.239, 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
- (Generally), 314.775 et seq.
- 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
- 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

- See also **Collection**, this topic
- (Generally), 314.395, 314.397
- Advance, date considered made, 305.128
- Amount due under \$1 not required, 314.401
- Date when deemed made or received, 293.660, 305.128, 305.820
- 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
- Failure to make, 314.400, 314.430, 316.207
- Lost in mail, 293.660, 305.820
- Manner, 314.397
- Method, 305.760
- Minimum amount due, 314.401
- Minors, 316.372
- Parents for minor, 316.372
- Partial satisfaction of amount of warrant, 305.140
- Release of lien, 314.140
- Returns, see **Returns**, this topic
- Security for, see **Bonds (security)**, this topic
- Taxable year, 314.085
- Time and place, 314.395
- Underpayment, interest, 316.588
- Waiver, reduction, compromise, 305.145
- Withholding by employer, see **Withholding of tax**, this topic

### Payment-in-Kind Tax Treatment Act of 1983, application, 316.018

### Payroll factor, determination, 314.660

### Penalties, see **Fines and penalties**, this topic

### Pensions, see **Retirement and pensions**, this topic

### Perjury in tax matters, 305.160, 305.990

### Personal casualty loss, emergency or disaster, subtraction, 316.850

### Personal exemption

- (Generally), 314.085, 316.085, 316.117
- Add back, 316.680
- Nonresidents, proration, 316.117
- Severe disability, additional credit, 316.752, 316.758, 316.765, 316.771

## INCOME TAX (STATE) (Cont.)

### Personal Income Tax Act of 1969

- Effect of conflicting provisions, 316.970
- Policy, 316.007
- Short title, 316.002
- Terms, same meaning as in federal laws, 316.012

### Personal services wages or remuneration, deduction, report requirement, 305.217

### Physicians, see **PHYSICIANS AND SURGEONS Policy**, 305.015

### Political contributions, see **Elections**, this topic

### Pollution control facilities tax credit

- (Generally), 315.304, 468.150 et seq.
- Applicable percentage of certified costs, eligibility, 468.173, 468.183
- Certification
  - Appeals, 468.170
  - Application
    - (Generally), 468.165
    - Action on, 468.170
    - Fees, 468.165
    - Precertification, 468.167
  - Issuance, 468.170, 468.180
  - Precertification, 468.167
  - Reinstatement, 468.185
  - Revocation
    - (Generally), 468.185
    - Collection of taxes, 307.430, 314.255, 468.185
    - Green Permit revocation, 468.183
    - Sale, exchange or other disposition of facility, 315.304

### Construction or installation of facility, commencement, 468.163

### Cost allocation, generally, 468.170, 468.190

### Definitions, 468.150, 468.155, 468.172

### Environmental management systems, 468.172, 468.173

### Exceptions to tax relief, 314.255

### Field sanitation, eligibility, 468.150

### Green Permit revocation, effect, 468.183

### Legislative findings and declarations, 468.153

### Policy, 468.153, 468.160

### Rules, 468.165, 468.190

### Straw utilization and disposal, eligibility, 468.150

### Power of attorney, 305.239

### Prescription drug plans, federal subsidies, modification of federal taxable income, 316.837

### Probate, see **PROBATE**

### Process, service, sheriff, 305.415

### Profit sharing plan, modification of taxable income, 316.695

### Property

#### Depletion, deductibility, 316.680

#### Marital dissolution, tax consequences, 107.105

#### Personal casualty loss, emergency or disaster, subtraction, 316.850

#### Real property, see **Real property**, this topic

### Property factor, determination, 314.655

### Proration

#### Nonresident or part-year resident taxpayers, 316.117

#### Oregon and other income, 316.119

### Psilocybin-related trade or business, expenses, 316.680

### Public accountants, taxpayers, representation, 305.239

### Public contracts, see **PUBLIC CONTRACTS**

### Public Employees Retirement System, see **PUBLIC EMPLOYEES RETIREMENT SYSTEM**

### Public officers, reports, 305.160

### Public utilities

- Allocation and apportionment of income, business within and without state, 314.280

## INCOME TAX (STATE) (Cont.)

- Public utilities** (Cont.)
  - Definition, 314.610
  - Rate inclusions
    - Projected credits, 757.264
    - Taxes paid, 757.269, 757.511
  - Renewable energy resources, credits, see **Renewable energy, credits**, this topic
- Qualified production activities, modification of federal taxable income**, 316.836
- Quarterly tax report, combined, employer required to file**, 316.168
- Race and ethnicity of taxpayers, self-reporting, returns**, 305.686, 305.687, 305.688, 316.366
- Railroads, short line**, see **Short line railroads, credit**, this topic
- Rate of tax**
  - (Generally), 316.037, 316.042
  - Farming activities, long-term capital gains, 316.045
  - Qualifying income, conditions, 316.043, 316.044
- Reacquisition of real property**
  - See also **Gain or loss**, this topic
  - Situs of property, 316.680
- Real estate mortgage investment conduit, taxation**, 314.260, 314.276, 314.287
- Real property**
  - See also **Property**, this topic
  - Conveyances, withholdings by authorized agents, 314.258
  - Farmland, see **Agriculture and horticulture**, this topic
  - Housing, see **Housing and homes**, this topic
  - Reacquisition, see **Reacquisition of real property**, this topic
  - Transactions, return required, 314.360
- Reciprocity**
  - (Generally), 305.605, 305.610
  - Information, furnishing, 314.840
  - Refunds, state-federal, offsets, 1.196, 305.612
  - Tax Court, no jurisdiction, 305.610
- Records**
  - See also **Reports**, this topic
  - Conflicting claims, appeals evidence, 305.215
  - Demographic data of taxpayers, 305.686, 305.687, 305.688, 316.366
  - Electronic commerce credit, 315.508
  - Energy tax credits, public records disclosure exemption, 192.355
  - Financial institution data match system, see **FINANCIAL INSTITUTIONS**
  - First-time home buyer savings accounts, 316.807
  - Inspection by Department of Revenue, 314.425
  - Oregon transparency website, tax expenditures, 276A.253, 276A.256
  - Semiconductor research credit applications, 315.522
  - Small forestland credit, 315.126
- Recovery**
  - Expenses, 305.447
  - Taxes, in other state, 305.610
- Refunds**
  - (Generally), 305.270, 305.490
  - Appeals, 314.415
  - Appropriation for invalidated taxes, 305.785
  - Bad debts, 314.415
  - Claims, 293.660, 305.270, 305.820, 314.380, 314.415
  - Contributions by taxpayer
    - Charitable checkoff program, see **Charitable checkoff program**, this topic
    - Higher education savings network accounts, 305.796
    - State School Fund, 305.792, 305.794
  - Debts owed state agencies, setoffs, 293.250, 293.254
  - Direct deposit, 305.762

## INCOME TAX (STATE) (Cont.)

- Refunds** (Cont.)
  - Extended time for, 314.415
  - Federal return adjustments, after, 314.140, 314.380, 314.415
  - Foreign state return adjustments, after, 314.380, 314.410
  - Inconsistencies, result, tax determinations, 314.105, 314.115, 314.125, 314.135
  - Indian reservations, income from within, 316.777
  - Interest, 314.415
  - Invalidated taxes
    - (Generally), 305.765
    - Appropriation, 305.785
    - Certain exceptions, 305.780
    - Interest, 305.775
    - Reporting, warrants for payment, 305.770
    - Warrants, 305.770
  - Kicker, return of excess revenue, 291.349, CONST. IX §14
  - Limitation of actions, see **Limitation of actions and proceedings**, this topic
  - Net operating loss carryback, 314.415
  - Offsets
    - Courts, 1.196
    - Debts owed state, 293.250, 293.254
    - Reciprocity, state-federal, 305.612
  - Overpayments, 314.415
  - Partnerships, audits, 314.737
  - Pass-through entities, items attributable to, 314.410
  - Payment method, 305.760, 316.502
  - Procedure, 305.760, 314.415
  - Proposed adjustment to refund claim, notice, 305.270
  - Refund anticipation loans, see **TAX CONSULTANTS AND PREPARERS**
  - State agencies, debts owed to, setoff, 293.250, 293.254
  - Stock, worthless, 314.415
  - Support of dependents, collection from, 25.610, 25.620
  - Surplus revenue, state (two-percent kicker), 291.349, CONST. IX §14
  - Taxes due, credit against, 314.415
  - Unclaimed, list publication, 314.840
  - Warrants, Administrative Services Department to issue, 305.770
  - Working balance of funds retained for, 305.760, 316.502
  - Worthless securities deduction, 314.415
- Registry, journal, fee book**, 305.485
- Related taxpayer, defined**, 314.105
- Release of tax lien**, 305.140
- Remedies, ORS Chapter 305, exclusive**, 305.845
- Remittances or writings, when deemed received**, 305.820
- Renewable energy, credits**
  - See also **Energy**, this topic
  - Development contributions, 315.326, 315.329, 469B.262
  - Projections, public utilities, inclusion in rates, 757.264
  - Renewable energy resource equipment manufacturing facilities
    - (Generally), 285C.540 et seq., 315.341
    - Certification
      - Application; form, contents, 285C.547, 285C.553
      - Eligibility, 285C.547, 285C.553
      - Fees, 285C.547, 285C.555
      - Final certification, 285C.553

## INCOME TAX (STATE) (Cont.)

### Renewable energy, credits (Cont.)

Renewable energy resource equipment manufacturing facilities (Cont.)

#### Certification (Cont.)

Preliminary certification, generally, 285C.551  
Required for tax credits, 285C.557  
Suspension, denial, or revocation, 285C.551, 285C.559, 315.341  
Time limit, 285C.557  
Total costs, annual limit, 285C.545  
Collection of taxes, certificate revocation, 285C.559  
Criteria; standards, 285C.543, 285C.547, 315.341  
Definitions, 285C.540  
Federal grants, effect, 315.356  
Performance agreements, 285C.553  
Rules, 285C.543, 285C.547, 285C.549, 285C.553, 285C.555

Submission of plans, specifications, contract terms, 285C.551

Transferability, 285C.549, 285C.557

### Renewable energy resources

(Generally), 315.354, 315.356, 315.357, 469B.130 et seq.

#### Certification

Application, eligibility, etc., 469B.145, 469B.161

Fees, 469B.145, 469B.164

Final certification, 469B.161, 469B.164, 469B.167, 469B.169

Preliminary certification, 469B.142, 469B.145, 469B.157, 469B.164

Priority system, 469B.136

Revocation, 469B.169

Time period, 469B.167

Collection authority, Department of Revenue, 469B.169

Criteria, rules, 469B.136, 469B.139

Definitions, 469B.130

Eligibility, 469B.136, 469B.145, 469B.151, 469B.161

Forfeiture of credits, 469B.169

High-performance homes, 315.354, 469B.130, 469B.139, 469B.145

Plans and specifications, submission, 469B.157

Policy, 469B.133

Priority, certain projects, 469B.136

Purchase assistance, facilities, investor-owned utilities, 469B.171

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 (generally), Legislative Revenue Officer, 315.047, 315.051

## INCOME TAX (STATE) (Cont.)

### Reports (Cont.)

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

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

Rural Health, Office of, 315.622, 315.631

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 et seq.

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

Department of Revenue personnel (Generally), 305.245

Former, 305.260

Local government officers and employees, 305.245

Partnerships, 305.239, 305.242, 314.733

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

### 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 COMPENSATION**, 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

## INCOME TAX (STATE) (Cont.)

### Retirement and pensions (Cont.)

Social Security, see **Social Security**, this topic

### Returns

(Generally), 316.362, 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, filing or receipt, 293.660, 305.128, 305.820, 314.385

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

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

### False

Penalty, 305.990

Prohibited, 305.815, 305.990, 314.075

Federal, copies to Department of Revenue, 314.380, 316.457

Filing, see **Filing**, this topic

Flesch Reading Ease Score, requirement, 316.364

Foreign state, copies to Department of Revenue, 314.380

### Fraudulent

Additional assessment, 314.410

Penalty, 314.991

Prohibited, 314.075

Frivolous filings, penalties, 316.992

Guardians, conservators, 316.377, 316.472

Hardship, 316.368

Head of household, 316.042

Health insurance exchange, information, use, 741.500

Income threshold, 316.362

Inconsistencies, result, tax determinations, 314.105, 314.115, 314.125, 314.135

Incorrect, penalty for filing, 316.992

Information returns

(Generally), 314.360

## INCOME TAX (STATE) (Cont.)

### Returns (Cont.)

Information returns (Cont.)

Brokers, 314.360

Common trust funds, 316.472

Evidence, not supplied, 314.845

Fiduciaries, 314.360, 314.845

Magnetic media or machine-readable form, 314.362

Partnerships, 314.360, 314.724, 314.726

Penalties, 314.360

Reporting failures, effect on deductions, 305.217

Instructions, 316.363

Interest on delayed return, 314.395

Joint, 316.042, 316.122, 316.367, 316.368, 316.462

Listed and reportable transactions, see **Tax shelters**, this topic

Low-income tax navigation and assistance grant program, 409.711

Magnetic media or machine-readable form, 314.362

Mailed, lost, 293.660, 305.820

Minors, 316.372, 316.377

Multistate Tax Compact Commission, access, 314.840

Nonresidents, 316.122, 316.362

Notice of qualification, 316.392

Partnerships, 314.360, 314.724, 314.726, 314.733, 314.778

Pass-through entities, composite returns, 314.778

Payment of tax at time for filing return, 314.395

Penalties, interest, 314.360, 314.400, 314.430, 316.202

Race and ethnicity of taxpayer, self-reporting, 305.686, 305.687, 305.688, 316.366

Reading ease score, Flesch, 316.364

Real estate transactions, 314.360

Requiring when failure to file, 314.370

Residents, requirement, 316.362

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

Rules, substantiating, 316.202

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

Separation or divorce, 316.368

Signature, verified statement, 305.810

Spouses, see **Spouses**, this topic

Supplementary, requiring, 314.370

Tax consultants and preparers, see **TAX CONSULTANTS AND PREPARERS**, generally

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

Trusts, 316.362, 316.377, 316.382, 316.472

Verification, 305.810

### Waiver

Information, fiduciaries, brokers, 314.360

Withholding, employers, 316.202

Withheld taxes, employers, 316.202

### Revenues

Distribution to General Fund, 316.502

Estimates, see **STATE FINANCE**

Penalties, promoting abusive tax shelters, disposition, 314.469

**Rewards for information**, 314.855

**Royalties, allocation to this state**, 314.640

### Rules

(Generally), 305.100, 305.125, 314.815

Administering oath and taking acknowledgments, 314.810

Allocation and apportionment of income, 314.665, 314.667, 314.673

Application of rules, generally, 305.125

Athletes, professional, salary withholdings, 316.219

Cancellation of tax, 305.295

## INCOME TAX (STATE) (Cont.)

### Rules (Cont.)

Certificate of outstanding warrant, fee, 305.184  
Charitable checkoff program, see **Charitable checkoff program**, this topic  
Civil service annuitants, withholding from federal retirement pay, 316.193  
Consumer reporting agencies, reports to, 314.843  
Credits  
  Agricultural employers, overtime compensation, 315.133  
  Agriculture workforce housing, 315.164, 315.167, 315.169  
  Alternative energy devices, 316.116, 469B.103, 469B.106, 469B.112  
  Biomass, 315.141, 315.144, 469B.400  
  Bovine manure production or collection, 315.176, 315.184  
  Dependent child of taxpayer, 315.276  
  Early intervention services, children with disabilities, 316.099  
  Earned income, 315.266, 652.755  
  Energy conservation projects, 469B.276, 469B.279, 469B.285, 469B.291, 469B.294, 469B.306  
  Fishways, screening devices, or by-pass devices, 315.138  
  Kicker, 291.349  
  Nursing home care, costs in lieu of, 316.149  
  Opportunity Grant contributions, 315.643  
  Other state, 316.082  
  Prior year taxes, overpayment, 316.583  
  Publicly supported housing, sale, 315.283, 315.286  
  Renewable energy development contributions, 315.326  
  Renewable energy resource equipment manufacturing facilities, 285C.543, 285C.547, 285C.549, 285C.553, 285C.555  
  Renewable energy resources, 469B.136, 469B.139, 469B.145, 469B.148, 469B.154, 469B.161, 469B.164  
  Residential property, tax by other jurisdiction on sale of, 316.109  
  Retirement distributions, paid to other state, 316.159  
  Semiconductor research, 315.522  
  Short line railroads, 315.595, 315.597  
  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  
First-time home buyer savings accounts, 316.800, 316.808  
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

## INCOME TAX (STATE) (Cont.)

### Rules (Cont.)

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  
  (Generally), 316.695  
  First-time home buyer savings accounts, 316.800, 316.808  
  Severance pay, investing, subtraction, 316.856  
  Travel expenses, 316.818, 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, 314.362  
  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  
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., 316.778  
**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

## INCOME TAX (STATE) (Cont.)

**S corporations** (Cont.)  
Disclosure, S corporation items to shareholder, 314.770  
Distributions by corporation, treatment, 314.764  
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 income**, 316.821  
**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**  
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  
Retirement, see **Retirement and pensions**, this topic  
**Service of process**, 305.415  
**Seven-year statute**, 314.415  
**Severance pay, investing in small business, subtraction**, 316.856  
**Shelters**, see **Tax shelters**, this topic  
**Short line railroads, credit**  
(Generally), 315.593  
Certification, 315.595, 315.597, 315.599  
Definitions, 315.591  
Fees, 315.599  
Limit on total amount, 315.603  
Transfer of credit, 315.593  
**Signature on returns, verified statement to be attached**, 305.810  
**Significant hardship, defined (Taxpayer Advocate)**, 305.801  
**Situs**  
Deferral of recognition of gain, requirement for, 316.680  
Income within state, 314.280  
Reacquisition of property, 316.680  
**Small business corporations**, see **S corporations**, this topic

## INCOME TAX (STATE) (Cont.)

**Small businesses, investing severance pay in, subtraction**, 316.856  
**Soccer referees, independent contractor status**, 314.015, 670.610  
**Social Security**  
Benefits not income, CONST. IX §9  
Benefits, subtraction from federal taxable income, 316.054  
Federal income tax, deduction, 316.685  
**Solar energy**, see **Renewable energy, credits**, this topic  
**Solid waste facilities, credits**, see **Pollution control facilities tax credit**, this topic  
**Spouses**  
Amount of tax, 316.042  
Election, change, 316.462  
Joint declaration, 316.567  
Joint returns, 316.367  
Nonresident, 316.122  
Omission attributable to one spouse (innocent spouse rule), liability of other, 316.369  
Related taxpayer, defined, 314.105  
Returns  
(Generally), 316.367  
Domestic relations proceedings, 107.089, 107.408  
Nonresidents, 316.122  
Severe disability, spouse, additional personal exemption credit, 316.765  
Support, see **SUPPORT OF DEPENDENTS**  
Surviving spouses, 316.042  
**Standard deduction**, 316.695  
**State Treasurer, to receive collected revenue**, 305.760, 316.502  
**Statistics, preparing**, 314.835, 314.850  
**Statute of limitations**, see **Limitation of actions and proceedings**, this topic  
**Stock-bonus plan, modification of taxable income**, 316.695  
**Strategic investment program, tax revenue determinations**, 285C.635  
**Stampage, price of, information returns**, 314.360  
**Subchapter S corporations**, see **S corporations**, this topic  
**Subpoenas**  
Issued by department, 305.190, 314.415  
Issued by Tax Court, 305.420  
**Substantiation, waiver, rules**, 315.063  
**Subtractions**, see **Modification of federal taxable income**, this topic  
**Suits**, see **Actions and proceedings**, this topic  
**Supplementary, requiring**, 314.370  
**Support of dependents**, see **SUPPORT OF DEPENDENTS**  
**Supreme Court**, see **Appeal and review**, this topic  
**Surviving spouses**, 316.042  
**Suspension of collection**, 305.155  
**Tax consultants and preparers**, see **TAX CONSULTANTS AND PREPARERS**, generally  
**Tax expenditures (generally)**, see **TAXATION Tax Reform Act of 1986, federal, application**, 316.024  
**Tax shelters**  
(Generally), 314.402  
Definitions, 314.307, 314.402  
Disposition of certain penalty revenues, 314.469  
Listed transaction understatements, 314.403  
Penalties, 314.402, 314.403, 314.404, 314.406  
Promoting abusive tax shelters, 314.406  
Reportable transactions  
(Generally), 314.308  
Penalties, 314.404

## INCOME TAX (STATE) (Cont.)

**Taxable year**, 314.085  
**Taxpayer Advocate**, see **TAXPAYER ADVOCATE**, generally  
**Termination of taxable period**, 314.440  
**Timber**, see **Forests and forestry**, this topic  
**Time**  
Assessment, definition, 314.407  
Limit for assessment of deficiency, federal audit reports, 314.410  
Tax expenditures, limitation, generally, 315.037  
**Title of law, personal income tax**, 316.002  
**Title, cloud on**, see **Cloud on title**, this topic  
**Transferee liability**  
Definition, 314.410  
Lien, grantor, owner of trust, 314.330  
**Transportation projects, credits**  
(Generally), 315.336, 469B.320 et seq.  
Allocation of credits, 469B.344  
Certification  
Application, 469B.326, 469B.332  
Eligibility, 469B.326, 469B.332  
Fees, 469B.326, 469B.335  
Final certification, 469B.332, 469B.338  
Preliminary certification, 469B.326, 469B.329, 469B.344  
Submissions required, 469B.329  
Suspension or denial, 469B.329  
Suspension or revocation, 469B.341  
Definitions, 469B.320  
Policies and procedures, 469B.347  
Rules, 469B.323, 469B.326, 469B.332, 469B.335, 469B.347  
Short line railroads, see **Short line railroads, credit**, this topic  
Single projects, standards, 469B.347  
Total amount of credits, limitation, 469B.344  
Transferability, 469B.323, 469B.338  
**Transportation wage taxes**, see **TRANSPORTATION**  
**Travel expenses**  
Construction workers, 316.811, 316.812, 316.818  
Loggers, 316.824, 316.832  
**Trusts**, see **Estates and trusts**, this topic  
**Two-percent kicker**, 291.349, CONST. IX §14  
**Uncollectible taxes, cancellation or reduction**, 305.155  
**Underpayment**  
Estimated tax, 314.525  
Interest, 316.588  
**Understatements**  
(Generally), 314.402  
Tax shelters, see **Tax shelters**, this topic  
**Undertakings**, see **Bonds (security)**, this topic  
**Unemployment insurance**, see **UNEMPLOYMENT INSURANCE**  
**Uniform Division of Income for Tax Purposes Act**  
(Generally), 314.280, 314.605 et seq.  
Allocation of nonapportionable income  
(Generally), 314.625 et seq.  
Capital gains and losses, 314.635  
Dividends, 314.640  
Interest, 314.640  
Lottery prizes, 314.642  
Net rents and royalties, 314.630  
Patent and copyright royalties, 314.645  
Application of laws, 314.695  
Broadcasting sales, 314.674  
Definitions, 314.610, 314.665, 314.668  
Findings, legislature, 314.647  
Formula for apportionment  
Alternate formulas, 314.667  
Uniform formula, 314.650

## INCOME TAX (STATE) (Cont.)

**Uniform Division of Income for Tax Purposes Act**  
(Cont.)  
Multistate Tax Compact, 305.653 et seq., 314.606  
Net loss, apportionment of, 314.675  
Payroll factor, 314.660  
Policy, 314.647  
Property factor, 314.655  
Rules, 314.665, 314.667, 314.673  
Separate accounting, 314.667  
Single sales factor method  
(Generally), 314.650  
Determination of sales factor, generally, 314.665  
Market for sales in this state, 314.666  
Qualifying investment contracts, 314.668, 314.669, 314.671, 314.673  
Taxable in another state, definition, 314.620  
**Uniformity of taxes**, 305.160, 305.170  
**United States**  
Application of Oregon tax laws in federal areas, 305.605  
Armed forces, see **Armed forces**, this topic  
Connection to federal income tax laws, see **Federal laws, connection to**, this topic  
National service educational awards, subtraction, 316.847  
Refunds, reciprocal offsets, 1.196, 305.612  
Specific federal legislation, application, 314.029 et seq.  
**Universities**, see **Higher education**, this topic  
**Venue, establishing**, 314.080  
**Verification**  
In lieu of oath, 305.810  
Means, prescribing by rule, 305.810  
Returns, statements, documents, 305.810, 305.815  
**Veterans**  
See also **Armed forces**, this topic  
Bonus, exemption, CONST. XI-F(2) §7  
Oregon Veterans' Homes  
Charitable checkoff, 305.720  
Physicians, medical care, credit, 315.624  
Veterans Suicide Prevention and Outreach Program  
Fund, charitable checkoff, 305.720  
**Waiver of substantiation, rules**, 315.063  
**Waiver, reduction, and compromise**  
Closing agreements, 305.150  
Power of Department, 305.145  
Withholding taxes, 305.145  
**Warrants**  
See also **Collection**, this topic  
(Generally), 305.140, 314.407, 314.430, 316.207  
Certificate of outstanding warrants, 305.184  
Docketing, 314.407  
Refunding invalid taxes, 305.770  
Release, 305.140  
Unpaid withholding taxes, filing, 305.182  
**Water pollution**, see **Pollution control facilities tax credit**, this topic  
**Water transit vessels, credit**, 315.517  
**Wildfires**, see **Fires and fire prevention**, this topic  
**Willamette Falls Locks Authority, exempt entity**, 196.225  
**Withholding of tax**  
(Generally), 316.162 et seq.  
Agricultural labor, 316.162, 316.167, 316.182, 316.197  
Amount, determination, 316.167, 316.172  
Application of tax laws, 316.171, 316.212  
Armed forces, federal retired pay, 316.193  
Athletes, professional, 316.213, 316.214, 316.218, 316.219  
Definitions, 316.162, 316.167  
Effect of statutes, 316.970

## INCOME TAX (STATE) (Cont.)

### Withholding of tax (Cont.)

#### Employers

Appeals, 316.207  
Application of tax laws, 316.212  
Defined, 316.162  
Exempt employers, 316.162  
Joint determination of liability, 316.207  
Liability for tax, 316.197, 316.207  
Payment to department, 316.197, 316.207  
Penalties, 316.202, 316.207  
Persons other than, 316.169  
Returns, reports, 316.202  
Statements to employees, 316.202  
Taxpayer, employer as, 316.022, 316.212  
Trustee, employer as, 316.162, 316.207  
Exceptions, certain wages, 316.162  
Exemption certificate, 316.177, 316.182  
Federal law, withholding at time and manner other than required by, 316.191  
Film productions, 316.220, 316.221  
Interest, 314.415, 316.207  
Interest rate, delinquent amounts, 316.197  
Liability for, 316.167  
Local taxes, 305.620 et seq.  
Lottery prize payments, 316.194  
Ministers, certain remuneration, 316.162  
Motion picture, television employees, 316.162  
Pass-through entities, 314.781, 314.784  
Payment of tax, 316.187, 316.197, 316.207  
Penalties, 316.177, 316.202, 316.207  
Periodic payments, 316.189  
Person other than employer, 316.169  
Prior 1972 taxes, waiver, 305.145  
Public contracts, 279B.220, 279C.505  
Rate, determination, 316.167, 316.172  
Real estate brokers or direct sellers, 316.209  
Real estate conveyances, authorized agents, 314.258  
Refunds, 314.415  
Required, 316.167, 316.197, 316.202, 316.207, 316.212  
Retirement pay, civil service annuitant, 316.196  
Statement, 316.177, 316.182  
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**

### 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

**Motor vehicle dealer franchises**, 650.173

**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, 670.605

**Barbers, hair designers, etc.; registration**, 690.057

**Commodity commissions, services**, 576.306

**Construction contractors**, see **CONSTRUCTION AND CONSTRUCTION CONTRACTORS**

**Definitions, generally**, 670.600, 670.605

**Hemp Commission, Oregon**, 571.426

**Interagency Compliance Network**, 670.700, 670.705

**Landscape contracting businesses**, see **LANDSCAPE 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, generally**, 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' COMPENSATION**

## 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, 79A.5190

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.

America 250 Oregon Subcommittee, see note after, 172.130

Archaeological permits, 390.235

Contributions of funds and assistance, 172.140

Duties, 172.120

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

America 250 Oregon Commission, see notes after, 172.130, 358.018

Aquatic invasive species check stations, 830.590

Archaeological sites and objects, see **ARCHAEOLOGISTS 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 topic

Capitol, State, monuments, 276.053

Casinos, siting in cities, 227.172

Charter school sponsorship, 338.035, 338.075

Children, see **Minors and youths**, this topic

Cigarettes, see **Tobacco and smoking**, this topic

## INDIANS (Cont.)

Climate change, natural solutions, see **CLIMATE CHANGE**

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

Crimes and offenses

Archaeological sites and objects, see **ARCHAEOLOGISTS AND ARCHAEOLOGY**

Behavioral Health Deflection Program, Oregon, 137.830, 430.430, 430.432, 430.434

Criminal identification information, State Police, 181A.200, 181A.210

Death investigations and notifications, 146.100, 146.102

Jail-Based Medications for Opioid Use Disorder Grant Program, Oregon, 137.860, 169.850, 169.853, 169.856

Minors and youths, see **Minors and youths**, this topic

Police, see **Police officers**, this topic

Public Law 280 jurisdiction retrocession, 190.275

Cultural development and participation activities, grants, 359.426, 359.436

Death investigations and notifications, 146.100, 146.102

Developmental disabilities programs, 430.662

Discrimination, see **DISCRIMINATION**, generally

Early learning and child care

Infrastructure funding, see **CHILD CARE**

Oregon Tribal Early Learning Alliance, 417.834

Statewide plan and grant program, 417.831

Tribal Early Learning Fund, 417.838

Economic development

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

Enterprise zones, see **ENTERPRISE ZONES**

Housing Infrastructure Project Fund, 285B.424, 285B.426

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

Industrial Site Loan Fund, 285B.032 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, 470.825 et seq.

Facility regulation, cost recovery, 469.360, 469.421

Heat Pump Deployment Program, grants, 469B.460

Natural climate solutions, see **CLIMATE CHANGE**

Offshore wind energy projects, 469.623, 469.626, 469.629

Evidence, tribal governments, see **EVIDENCE**

Federal government, see **United States**, this topic

Fish and wildlife

(Generally), 497.170, 506.045, 509.031

Anadromous fish runs, basin plans, 496.470

Income, tax exemptions, 316.785, 317.379

Private Forest Accord, effect on tribes, see note after, 527.822

## INDIANS (Cont.)

- Fish and wildlife (Cont.)**
  - Salmon ceremonies, see **Salmon ceremonies**, this topic
- Food distribution, public welfare**, 411.811
- Foster homes**
  - Fingerprints, criminal records checks, 181A.200, 181A.210
  - Placement, 418.627
- Fuel taxes**, see **FUEL TAXES**
- Geographic features, offensive names**, see **note after**, 358.018
- Governor**, see **GOVERNOR**
- Graves and protected objects**
  - Archaeological regulations, see **ARCHAEOLOGISTS AND ARCHAEOLOGY**, generally
  - Civil proceedings, violations, 97.760, 358.924, 358.925, 358.928, 358.935
  - 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
  - Aquatic invasive species check stations, 830.590
  - Fuel taxes, 319.382, 319.525
  - Marijuana, 475C.521, 475C.718
  - Minors and youths
    - Adjudicated youths, 419C.058, 420A.040
    - Child support services, 25.075
    - 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
  - Public health, 431A.869, 433.004
  - Public Law 280 jurisdiction retrocession, 190.275
- Investment pool, tribal governments**, see **INVESTMENTS**
- Jurisdiction, generally (Public Law 280)**, 190.275
- 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

## INDIANS (Cont.)

- Minors and youths**
  - Child support services, cooperative agreements, 25.075
  - 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 DELINQUENCY AND DEPENDENCY**
  - Conservation Corps Program, Oregon, see **CONSERVATION CORPS PROGRAM, OREGON**, generally
  - Death investigations and notifications, 146.100, 146.102
  - Early learning and child care, see **Early learning and child care**, this topic
  - High-risk juvenile crime prevention plans, 417.855
  - Schools (K-12), see **SCHOOLS AND SCHOOL DISTRICTS**
  - Youth Development Council, 417.847, 417.850, 417.855
  - Youth reengagement system, 417.859
- Monsanto Settlement Agreement**, 541.876, 541.879
- Motor vehicles**
  - Police undercover vehicles, license 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**
  - See also **Crimes and offenses**, this topic
  - 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 seq.
    - Definitions, 181A.940
    - Rules, 181A.944
    - Undercover vehicles, registration plates, 805.060
- Prescription monitoring program**, 431A.869
- Private Forest Accord, effect on tribes**, see **note after**, 527.822
- Property tax exemptions**, 307.180, 307.181
- Public health (generally)**
  - Prescription monitoring program, 431A.869
  - Reportable disease procedures, 433.004, 433.006, 433.008
- Public Law 280 jurisdiction retrocession**, 190.275
- 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**, generally

## INDIANS (Cont.)

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

**Salmon ceremonies**  
Leftover salmon, disposition, 496.216  
Nonextension of other legal or political rights, 496.221  
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 DISTRICTS**

**Sewage facilities, state grants**, 454.505, 454.515, 454.525

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

**Squaw, use of term, public property, prohibition**, 271.600

**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 of dependents, cooperative agreements**, 25.075

**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 2025, Task Force on**, see **note after**, 172.140

**Tribal Nation Natural Resource Program Fund (Monsanto Settlement Agreement)**, 541.876, 541.879

**Tribal Student Grant program, Oregon**, 348.200

**Tribal traditional health workers, generally**, 414.665

**Unemployment insurance**, see **UNEMPLOYMENT INSURANCE**

**United States**  
Commission on Indian Services, federal funding, 172.140  
Indian Child Welfare Act, 109.278, 419B.660  
Public Law 280 jurisdiction, 190.275  
Water rights, reserved claims, 539.300 et seq.

**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

**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

**Sufficiency, generally**, 132.540

**Time, delay, dismissal**, 135.745

## INDICTMENTS (Cont.)

- 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
- Field investigations and epidemiological studies**, 433.517
- Legislative findings**, 433.507
- Pilot programs, household and office products**, 468A.785
- Public information program**, 433.511
- Public recognition program for compliance**, 433.526
- 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

## INDUSTRIAL DEVELOPMENT (Cont.)

### Industrial facilities (Cont.)

- 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.
- Industrial Site Loan Fund**, 285B.032 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
- 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, 475C.027, 571.295, 571.296, 571.339
  - Registered products containing cannabinoids, 475C.027, 571.295, 571.296, 571.297, 571.298, 571.299
- Destruction, disposal, etc.**, 571.280, 571.297, 571.319
- Distinguishing marijuana and industrial hemp, methodology**, 571.280
- Exclusion from regulation, homegrown plants**, 571.266
- Fees**, 571.281, 571.294, 571.295, 571.336
- Homemade extracts, prohibition**, 475C.313
- Industrial Hemp Fund**, 571.278
- Inspections and investigations**
  - (Generally), 571.281
  - Interagency agreement, 571.282
  - Law enforcement officers and public officials accompanying inspectors, 571.283
  - Methodology to distinguish marijuana and industrial hemp, 571.280
  - Minor decoy operations, 475C.027
  - Oregon National Guard assistance, 571.284
  - Records, generally, 571.459, 571.480
  - Seed labeling and certification, 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
- Map of licensed locations**, 475C.527
- Marijuana regulation and enforcement**
  - Cannabis reference laboratory, 475C.523
  - Definitions, generally, 475C.009
  - Distinguishing marijuana and industrial hemp, methodology, 571.280
  - Import and export prohibitions, 475C.229
  - Industrial hemp-derived vapor items
    - Packaging, labeling, and concentration, 475C.600 et seq.
    - Testing, 475C.540 et seq.

## INDUSTRIAL HEMP (Cont.)

- Marijuana regulation and enforcement (Cont.)**
  - Inspections, see **Inspections and investigations**, this topic
  - Map of licensed locations, 475C.527
  - OLCC enforcement authority, generally, 571.275
  - Packaging, labeling, and concentration, see **Packaging, labeling, and concentration**, this topic
  - Supplements, 571.336
  - Testing, see **Testing**, this topic
  - Transactions involving marijuana licensees, 571.336, 571.337
  - Unlawful production of marijuana, 475C.379
- Methodology to distinguish marijuana and industrial hemp**, 571.280
- Methods of propagation**, 571.290
- Minors, sale or delivery**, 475C.027, 571.295, 571.296, 571.339
- National Guard, Oregon, inspections and enforcement assistance**, 571.284
- OLCC enforcement authority, generally**, 571.275
- Oregon Hemp Commission**, see **HEMP COMMISSION, OREGON**, generally
- Oregon Hemp State Program**, 571.263
- 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
  - Registered products containing cannabinoids, 475C.027, 571.295, 571.296, 571.297, 571.298, 571.299
  - Seeds, 571.325, 571.327
- Penalties**, 475C.379, 475C.582, 475C.648, 571.298, 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
- Registered products containing cannabinoids**, 475C.027, 571.295, 571.296, 571.297, 571.298, 571.299
- 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
  - Inspections, 571.280, 571.282, 571.283
  - Licensure, 571.281, 571.285, 571.322
  - Minor decoy operations, 475C.027
  - Oregon Hemp Commission, 571.404, 571.406, 571.417, 571.423, 571.426, 571.441, 571.444, 571.447, 571.450, 571.468
  - Registered products containing cannabinoids, 475C.027, 571.295, 571.299
  - Reports from growers, 571.316
  - Seed labeling and packaging, 571.325, 571.327
  - Serving standards, concentration, 571.309
  - Testing, 571.330, 571.345
  - Transactions involving marijuana licensees, 571.337
- Sale or transfer**
  - Delivery or transport, see **Delivery or transport**, this topic
  - Minors, 475C.027, 571.295, 571.296, 571.339
  - Oregon Hemp Commission, see **HEMP COMMISSION, OREGON**, generally

## INDUSTRIAL HEMP (Cont.)

- Sale or transfer (Cont.)**
  - Packaging, labeling, and concentration, see **Packaging, labeling, and concentration**, this topic
  - Registered products containing cannabinoids, 475C.027, 571.295, 571.296, 571.297, 571.298, 571.299
  - Retail sales requirements, generally, 571.295, 571.296, 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, 571.297
- 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
- Transport**, see **Delivery or transport**, this topic
- Unlawful production of marijuana**, 475C.379

## INDUSTRIAL RAIL SPUR FUND

(Generally), 367.070

## INDUSTRY COMPETITIVENESS FUND

(Generally), 285B.290

## INFANTS

See **MINORS AND YOUTHS**, 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, IMMUNIZATIONS, 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
- 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**

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**

**Open data standard**, 276A.350 et seq.

**Oregon transparency website**, see **TRANSPARENCY WEBSITE, OREGON**, generally

### **Reports**

From state agencies, 291.018  
To Governor, 276A.203, 276A.226, 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  
Budgeting, 276A.203, 276A.206, 276A.226, 276A.409, 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  
Priority rankings, budget and project requests, 276A.226  
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 OPERATING FUND, STATE**, generally  
Surveys of state agencies, conducting, 291.016  
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

## **INFORMATION OFFICER, STATE CHIEF**

(Cont.)

**State information technology management**  
(Cont.)

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 **TELECOMMUNICATIONS**

## **INFORMATION SYSTEMS AND TECHNOLOGY**

See **COMPUTERS, INFORMATION SYSTEMS, AND ELECTRONIC INFORMATION**, 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, 285A.098

**Administrator**, 285A.101

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

### **Board**

Duties, 285A.093

Members, 285A.091

**Duties and powers**, 285A.096, 285A.098, 285B.410 et seq.

**Federal Community Development Block Grant funding program, administration**, 285A.098

**Housing Infrastructure Project Fund**, 285B.424, 285B.426

**Oregon Infrastructure Finance Fund**, 285A.103

**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**

## INFRASTRUCTURE PROJECTS (Cont.)

- Community Green Infrastructure Grant Program**, see **COMMUNITY GREEN INFRASTRUCTURE 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
- Housing Infrastructure Project Fund**, 285B.424, 285B.426
- Housing Infrastructure Support Fund**, see **note after**, 285B.426
- 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**, 285B.422
- 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 disbursement, 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 **TAXATION**

## INHALANTS

- Aerosol dusters containing DFE**, 475.376
- Boating under influence**, see **BOATS AND BOATING**
- Driving under influence**, see **DRIVING UNDER INFLUENCE**, generally
- Educational resources on risks**, 430.272
- Inhalant delivery systems**, see **TOBACCO, SMOKING, AND INHALANT DELIVERY SYSTEMS**, generally
- Possession, unlawful**, 167.808

## 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)**, 250.005 et seq., 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.)

### Ballot titles (Cont.)

- District measures, 255.085, 255.145, 255.155
- Form, 250.035
- Local option taxes, authorization, 250.038
- State measures
  - (Generally), 250.045, 250.065
  - Attorney General
    - Certification, 250.067
    - Clerical errors, correction, 250.067
    - Dissatisfaction, elector petition, 250.085
    - Draft, providing, 250.062, 250.065
    - Identical draft titles, similar measures, 250.062
  - Clerical errors, correction, 250.067
  - Dissatisfaction, elector petition, 250.085
  - Identical draft titles, similar measures, 250.062
  - Legislature, referred measures, preparation, 250.075
  - Notice and comments, draft titles, 250.067
  - Supreme Court review, 250.085
- Taxation, see **ELECTIONS**

### Ballots, design and contents, 254.145

### Bonds

- Ballot title, bonds payable from property taxes, 250.037
- Impairment of existing covenants, effect, 286A.102, 287A.325
- Issuance by resolution or nonemergency ordinance, 287A.150
- Voter qualifications, taxpayer status, CONST. II §2

### Boundary commission decisions, local government, 199.505

### Campaign finance, see **ELECTIONS**

### Circulators

- Criminal convictions, 250.048, 260.556
- Liability for violations, 260.561, 260.563
- Payment
  - (Generally), CONST. IV §1b
  - Detailed accounts, chief petitioners, 260.262
  - Employment discrimination for reporting violations, 659A.228
  - Notice, 250.045, 250.165, 250.265, 255.135
  - Violations, payment for signatures, 260.368, 260.558, CONST. IV §1b
- Registration and training, 250.048

### Cities

- (Generally), 221.210, 250.255 et seq., CONST. IV §1
- Application of laws
  - Home-rule and nonhome-rule cities, 250.255
  - Initiative or referendum powers, 250.041
- Ballot titles, see **Ballot titles**, this topic
- Certified statement, measures for vote, preparing and filing, chief elections officer, 254.095
- Constitution, compliance, determination, 250.270
- Cover and signature sheet requirements, petitions, 250.265
- Dates, 221.230
- Filing, 250.265, 250.315
- Initiated measure, filing, 250.325
- Initiative petition, number of signatures required, 250.305
- Laws applicable, 221.210
- Marijuana regulations, 475C.433, 475C.437, 475C.445, 475C.453, 475C.950
- Mergers, CONST. XI §2a
- Numbering measures, 254.108
- Ordinances, 221.310
- Prospective petitions, 250.265
- Psilocybin regulations, 475A.534, 475A.718
- Referendum, signatures required, 250.305
- Retention, signature sheets and copy of measure, 250.346

## INITIATIVE AND REFERENDUM (Cont.)

### Cities (Cont.)

- Submission to voter, 250.325
- Citizens' Initiative Review Commission**
  - (Generally), 250.137
  - Appointment of commission members, 250.137, 250.143
  - Citizen panels
    - (Generally), 250.139
    - Evaluation of procedures, reports, 250.143
    - Statements, inclusion in voters' pamphlets, 250.141
  - Contributions, 250.147
  - Determination of sufficient funds, 250.149
  - Executive director, 250.147
  - Rules, 250.137, 250.139
  - Semi-independent state agency status, 182.454 et seq., 250.137
- City-county consolidation**, 199.735
- Civil service, county, proposals**, 241.002 et seq.
- Community college districts**, 341.356
- Constitution, amending, revising**, CONST. IV §1, CONST. XVII §1, CONST. XVII §2
- Constitutionality, state measures, actions challenging, filing in Marion County Circuit Court**, 250.044
- Contest of election**, 258.016, 258.075
- Counties**
  - (Generally), 250.155 et seq., CONST. VI §10
  - Affected, referral, 250.095
  - Application of laws
    - Home-rule and non home-rule counties, 250.155
    - Initiative or referendum powers, 250.041
  - Ballot titles, see **Ballot titles**, this topic
  - Board of county commissioners, creation, 203.230
  - Civil service, 241.002 et seq.
  - Constitution, compliance, determination, 250.168
  - County concern ordinances, 203.045, 203.055
  - County court abolition, 203.230
  - Cover and signature sheet requirements, petitions, 250.165
  - Dates, 203.085, 250.221
  - Filing
    - Measure and ballot title, 250.185
    - Measure referred, county governing body, date, 254.103
    - Petition, 250.165, 250.215
  - Home rule, 203.720, 203.760, CONST. VI §10
  - Local laws, land use planning or zoning ordinances as, 215.130
  - Marijuana regulations, 475C.433, 475C.437, 475C.445, 475C.453, 475C.950
  - Numbering measures, 254.108
  - Prospective petitions, 250.165
  - Psilocybin regulations, 475A.534, 475A.718
  - Retention, signature sheets and copy of measure, 250.235
  - Service districts, 451.487
  - Sports and convention facilities commission, creation, 263.210
  - Voters' pamphlets, see **Voters' pamphlets**, this topic
  - Zoning and planning ordinances, 215.110
- Crimes and offenses**
  - Circulator violations, persons liable for, 260.561, 260.563
  - Employment discrimination for reporting violations, 659A.228
  - False name, contributions in, 260.402
  - False statements, signatures, or certifications on petitions, 260.555
  - Invalid signatures, criminal conviction etc. of person obtaining, 260.556

## INITIATIVE AND REFERENDUM (Cont.)

### Crimes and offenses (Cont.)

- Payment for signatures, 260.368, 260.558, CONST. IV §1b
- Racial and ethnic impact statements, 137.685
- Undue influence, 260.665

### Date

- City measures, 250.325, 250.355
- County measures, 250.221
- District measures, 255.062, 255.185
- State measures, CONST. IV §1

### Definitions

- Accounts, 260.262
- Clerical error, 250.067, 250.175, 250.275
- Contractor, 260.563
- County clerk, 250.005
- District, 255.115
- Elector, 250.005
- Information about the person who signed the signature sheet, 260.567
- Initiative petition, 260.005
- Measure, 246.012, 250.005, 251.005, 254.005, 255.005, 258.006, 260.005
- Person who signed the signature sheet, 260.567
- Petition committee, 260.005
- Prospective petition, 250.005
- Recall petition, 260.005
- Referendum petition, 260.005
- Subcontractor, 260.563

### Districts

- (Generally), 255.115 et seq., CONST. IV §1
- Affected, 250.095
- Application of laws, 255.125
- Ballot title, 255.085, 255.145, 255.155
- Constitution, compliance, determination, 255.140
- Date of election, 255.062, 255.185
- Definitions, 255.115
- Dissatisfaction with ballot title, 255.155
- Filing requirements, petition, 255.135, 255.165, 255.175
- Heritage districts, 358.452
- Mass transit districts, 267.170
- Metropolitan service districts, see **Metropolitan service district**, this topic
- Notice, in lieu of newspaper publication, 255.215
- Numbering measures, 254.108
- Payment, circulators, notice, 255.135
- Petitions, generally, 255.135
- Retention, certain petition materials, 255.205
- Sand control districts, 555.535
- Signatures, requirements, 255.135, 255.165

### Effective date, CONST. IV §1

### Electronic templates, signature sheets, 250.052

### Emergency measures, CONST. IV §1

### Explanatory statements

- Citizen panels, 250.141
- Drafting, committee, 251.205, 251.215
- Legislative Counsel Committee, preparation and filing, 251.225
- Not filed, printing measure without, 251.230
- Preparation and filing, appointed committee, 251.215
- Review, Supreme Court, petition, 251.235

### Financial impact

- (Generally), 250.125
- Court review, 250.131
- Preparation and filing, 250.127
- Voters' pamphlets, contents, 250.125

### Hatch Act, Little, 260.432

### Heritage districts, 358.452

### Highway lighting districts, 372.280

### Investigations, signature payment violations, 260.368

## INITIATIVE AND REFERENDUM (Cont.)

### Legislative Counsel, duties, 173.140, 251.225

### Legislative reduction, sentences, initiative or referendum measures, CONST. IV §33

### Legislative staff, vote explanations, 260.432

### Library districts, 357.233

### Little Hatch Act, 260.432

### Local laws, land use planning or zoning ordinances, 215.130

### Local option taxes, ballot title, 250.038

### Mass transit districts, 267.170

### Metropolitan service district

- (Generally), 268.320, CONST. XI §14
- Law applicable, 268.060
- Ordinance, suspension, 268.360
- Voters' pamphlets, requirements, 251.067, 251.185, 251.285

### Municipal mergers, CONST. XI §2a

### Nonhome rule counties, filing and signature requirements, petitions, 250.205

### Numbering, state measures, 250.115

### Ordinances, cities, 221.310

### Payment

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

### Pedestrian malls, ordinances establishing, applicability, 376.815

### People's utility districts

- Director compensation, ordinances, 261.460
- Laws applicable, 261.065

### Petitions

- Accounts of chief petitioners, 260.262
- Bond referrals, 287A.150
- Circulators, see **Circulators**, this topic
- City measures, prospective petitions, 250.265
- Content, CONST. IV §1
- County home rule, CONST. VI §10
- County measures, prospective petitions, 250.165
- Design and paper quality, 250.015
- Dissatisfaction with title, 250.085, 250.195, 250.296, 255.155
- District measures, generally, 255.135
- Employment discrimination for reporting violations, 659A.228
- Explanatory statements, Supreme Court review, 251.235
- Filing, CONST. IV §1
- Form, design, 250.015
- Petition committee, 260.118
- Prospective petitions, state measures, 250.045
- Public employees, political activities, 260.432
- Qualifications for signers, 250.025
- Signatures, see **Signatures**, this topic
- Treasurer, 260.118
- Withdrawal, 250.029

### Port of Portland, 778.270

### Proclamation, approved measures, Governor, 254.555

### Public employees, political activities, 260.432

### Public records, see **Records**, this topic

### Racial and ethnic impact statements, 137.685

### Radio and data districts, 403.502

### Records

- Chief petitioners, detailed accounts, 260.262
- Citizens' Initiative Review Commission contributions, 250.147
- City measures, approved, 250.346
- County measures, approved, 250.235
- Signature as public record, 250.027
- State measures, approved, 250.135

### Recount, 258.290

### Road assessment districts, counties with population of 19,000 to 25,000, 371.416

## 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

### Signatures

- 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

- (Generally), 250.045 et seq.
- 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 et seq.

## 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, 251.195

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 seq.

**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 BEVERAGES**

**Animals, dead, reduction or disposal violations**, 601.130

**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

**Campaign communications, synthetic media use**, 260.268

**Career schools**, 345.035

**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

## INJUNCTIONS (Cont.)

**Commodity commission assessments, enforcement**, 576.365

**Construction contractors**, 701.098

**Consumer equipment repair rights**, 646A.859

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

**Controlled substances, precursor substances**, 475.949

**Cooperative corporations**, 62.365, 62.850

**Coordinated care organizations**, 415.204, 415.265

**Corporations, shell entities**, 60.661

**Cosmetics, animal testing**, 646A.025

**Counselors and therapists, professional**, 675.745, 675.835

**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 laboratories**, 676.613

**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 **DISSOLUTION, 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**, see **ELECTIONS**

**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

**Farm labor**, 658.475, 658.805, 662.825

**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

## INJUNCTIONS (Cont.)

**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, 456.685, 456.797  
**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  
**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  
**Marital dissolution, annulment, or separation,** see **DISSOLUTION, ANNULMENT, OR SEPARATION**  
**Marriage and family therapists,** 675.745, 675.835  
**Massage therapists,** 687.021  
**Master Settlement Agreement (tobacco), state enforcement,** 180.455, 180.494  
**Medicine, unlicensed practice,** 677.325  
**Metropolitan service districts, ordinances,** 268.360  
**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,** 830.110  
**Noise emission control,** 467.050  
**Notaries public,** 194.405

## INJUNCTIONS (Cont.)

**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  
**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 certain laws,** 30.849  
**Private security services, unlicensed entities,** 181A.918  
**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 licensees,** 696.397, 696.668  
**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  
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 **DISSOLUTION, ANNULMENT, OR SEPARATION**  
Elections, see **ELECTIONS**  
Extreme risk protection orders, see **WEAPONS AND FIREARMS**  
Family abuse and violence, see **FAMILY ABUSE AND VIOLENCE**

## INJUNCTIONS (Cont.)

**Restraining and protective orders** (Cont.)  
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  
Law Enforcement Data System, see **LAW ENFORCEMENT DATA SYSTEM**  
Notices or orders, service, ORCP 81B  
Nuisance abatement, 105.550 et seq.  
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  
Security, ORCP 82A  
Senior abuse, 124.010, 124.012, 124.022, 124.030, 124.035  
Service, see **PROCESS**  
Sex offenses, see **SEXUAL OFFENSES AND MISCONDUCT**  
Stalking protective orders, see **STALKING**  
Support of dependents, preventing asset transfers to evade compliance, 25.542  
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**, 79A.6250  
**Securities**, see **SECURITIES**  
**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 REGULATION 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

## INJUNCTIONS (Cont.)

**Unit ownership, sales**, 100.905  
**Unlawful employment practices, generally**, 659A.885  
**Unlawful trade practices**, see **TRADE REGULATION 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  
**Workers' compensation**, see **WORKERS' COMPENSATION**  
**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, 284.749

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

## **INNOVATION COUNCIL, OREGON**

(Cont.)

**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), 137.890, 137.893

## **INNOVATIVE PARTNERSHIPS PROGRAM, OREGON**

See **TRANSPORTATION**

## **INNS**

See **HOTELS, MOTELS, AND INNS**, 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**

## **INSOLVENCY (Cont.)**

**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 **COORDINATED 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  
**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**, 79A.3150  
**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' COMPENSATION**

## **INSPECTIONS AND INSPECTORS**

See also **EXAMINATIONS AND TESTS**  
**Abandoned or derelict vessels**, 830.911  
**Adult foster homes**, 443.735, 443.755, 476.032  
**Agriculture and horticulture**, see **AGRICULTURE AND HORTICULTURE**  
**Alcoholic beverages**, see **ALCOHOLIC BEVERAGES**  
**Alternative energy devices, tax credits**, 469B.118  
**Amusement rides and devices**, see **AMUSEMENT RIDES AND DEVICES**  
**Animals**, see **ANIMALS**  
**Apiary Inspector, Chief**, 602.020  
**Aquatic invasive species check stations**, 830.589, 830.590, 830.591, 830.998  
**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.752  
**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 FACILITIES**  
**Child-caring agencies**, see **CHILD-CARING AGENCIES**

**INSPECTIONS AND INSPECTORS (Cont.)**

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**  
 Contraceptives, condom stock, 435.105  
 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**  
 Dental laboratories, 676.618  
 Denturists, facilities, 676.618  
 Dismantlers and dismantling businesses, 810.480, 822.130, 822.133  
 Drug manufacturing sites, decontamination, 453.900  
 Drug take-back programs, 459A.236  
 Dry cleaning facilities, 466.935  
 Earthquake-damaged structures, 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 **HAZARDOUS 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**  
 Hydraulic structures, generally, 540.355  
 In-home care agencies, 443.315  
 Indictments, 132.410, 132.420, 132.990  
 Industrial hemp, see **INDUSTRIAL HEMP**  
 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**

**INSPECTIONS AND INSPECTORS (Cont.)**

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  
 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  
   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  
 Producer responsibility program, 459A.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, 476.032, 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 systems, see **TOBACCO, SMOKING, AND INHALANT 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 INSTRUMENTS**, generally

**Forgery**, see **FORGERY**, generally

**Musical**, see **MUSIC**

**Negotiable**, see **NEGOTIABLE INSTRUMENTS**, generally

**Recording**, see **RECORDS AND RECORDING**

**Secured transactions**, see **SECURED TRANSACTIONS**

**Simultaneous death, governing instrument**, 112.570, 112.578, 112.586

**State finance**, see **STATE FINANCE**

**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), 731.004 et seq.

**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

**Accreditation**, see **Holding company systems**, this topic

**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

## **INSURANCE AND INSURERS (Cont.)**

**Acquisitions and mergers (Cont.)**

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**

Liquidation and rehabilitation, see **Liquidation and rehabilitation**, this topic

Restitution, see **RESTITUTION**

Surplus lines insurers, 735.485, 735.490

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

**Administrative procedure**

(Generally), 731.240

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

**Advertising**, see **ADVERTISING**

**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

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

**Aggregate insurance**, 731.504

**Agreements for rate modification**, 737.312

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

**Ambulances and emergency vehicles**, see **AMBULANCES AND EMERGENCY VEHICLES**

**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

## INSURANCE AND INSURERS (Cont.)

### Appeal and review (Cont.)

- 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, 731.258
- Guaranty association, insurer insolvency, 734.825
- Health insurance, see **HEALTH INSURANCE**
- Rating matters, 737.342
- Rating organization license suspension, 737.545

### Application of statutes

- See also **Construction and interpretation**, this topic
- (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
- Federal law, effect, generally, 731.012
- Guaranteed asset protection waivers, 646A.773
- Guaranty of insolvent insurers, 734.540, 734.555, 734.710
- Health care service contractors, 750.055
- Multiple employer welfare arrangements, 750.333
- Premium financing, 746.425
- Rating law, 737.035
- Separate account management committee, 733.230
- Small Business Health Options Program, 741.342
- State Accident Insurance Fund Corporation, 731.028
- Surplus lines insurers, 735.492
- Travel insurance, 744.109
- 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

### 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

## INSURANCE AND INSURERS (Cont.)

### Assignments (Cont.)

- 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 PROVIDERS**, 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

### 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

### Boilers and 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
- Holding company systems, 732.574
- Organization, operation, insurers, 732.105, 732.115
- Surety companies, see **SURETY COMPANIES**
- Unauthorized insurers, court actions, 731.328

### Bylaw provisions, incorporation, restrictions, 742.033

### 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

## INSURANCE AND INSURERS (Cont.)

- Cancellation** (Cont.)
  - Motor vehicle insurance, driving record, prohibition, 746.260
  - 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
  - Captive reinsurers, 735.150, 735.186, 735.188, 735.190
  - Certificate of authority, 735.158, 735.164, 735.178, 735.188
  - Confidential information, disclosure, 735.152, 735.156
  - Definitions, 735.150
  - Dividends and distributions, 735.162
  - Examination, 735.174, 735.182
  - Fees, 735.158, 735.164
  - Financial condition, reports, 735.172
  - Foreign or alien insurers
    - Branch captive insurers, 735.150, 735.162, 735.164, 735.172, 735.180, 735.182
    - Definitions, 735.150
    - Domestic captive insurer, becoming, 735.158
    - Examination, 735.182
    - Foreign captive insurers, generally, 735.184
    - Reports and statements, filing, 735.172
  - Investment requirements, association captive insurers, 735.166
  - Loans to parent or affiliate, prohibition, 735.166
  - Permit to organize; application, fees, 735.164
  - Pure captive insurers, incorporation, 735.164
  - Rating organizations, exemption, 735.170
  - Reports, 735.162, 735.172, 735.176
  - Requirements, generally, 735.158
  - Risk distribution pool, participation, 735.168
  - Rules, 735.154, 735.168, 735.172, 735.180
  - Security for branch captive insurers, 735.162
  - Sound actuarial principles, compliance, 735.176
  - Suspension or revocation, certificate of authority, 735.178
  - Tax treatment, 317.667
  - Types of insurance, restrictions, 735.158

## INSURANCE AND INSURERS (Cont.)

- Casualty insurance**, see **Property and casualty insurance**, this topic
- Certificates and certification**
  - Certificates of authority, see **Certificates of authority**, this topic
  - Certificates of incorporation, 732.115
  - Definition, certificate, certificate holder, 731.069
  - Documents, records, 731.268
  - Health insurance exchange, 741.002, 741.310
  - Policies, readability, 743.106
- Certificates of authority**
  - (Generally), 731.382, 731.406
  - Amendment, charter changes, 731.398
  - Application funds, escrow pending issuance, 732.145
  - Bonds, 732.105, 732.115
  - Capital, surplus requirements, 731.562, 731.566
  - Captive insurers, 735.158, 735.164, 735.178, 735.188
  - Certificates of incorporation, prerequisite, 732.115
  - Continuation
    - (Generally), 731.410
    - Complaints, consideration, 731.288
    - Refusal, 731.386, 731.414, 731.418, 731.422
  - Court proceedings, unauthorized insurers, required, 746.340
  - Defined, 731.072
  - Domestic insurers, 731.358
  - Eligibility, 731.382
  - Escrow, capital stock subscriptions, 732.145
  - Exemptions, 731.042, 731.374
  - Expiration, 731.410
  - Failure to procure, bond, 732.105
  - FAIR plan association membership, requirement, 735.045
  - Fees, see **Fees**, this topic
  - Fire insurers, 742.248
  - Foreign or alien insurers
    - (Generally), 731.362
    - Acquisition or merger involving, 732.536
    - Captive insurers, 735.164
    - Domestic insurer, becoming, 731.363
    - Suspension or revocation, 731.414, 731.422
    - Variable life, annuity insurers, 731.396
  - Fraternal benefit societies, see **FRATERNAL BENEFIT SOCIETIES**
  - Governmental agencies, issuance forbidden, 731.390
  - Guaranty association membership, requirement, 734.550
  - Incorporation articles, prerequisite, 732.105, 732.115, 732.155
  - Issuance, 731.288, 731.386, 731.390, 731.402, 731.410, 731.422, 731.470
  - Liability
    - Acting without authority, 732.175
    - Directors, officers, debts prior to issuance, 732.165
  - Organization permits, issuance, 732.055
  - Policies, issuance within year of certification, 732.155
  - Reciprocal insurers
    - (Generally), 731.369, 731.382
    - Attorney, issuance to, 731.470
    - Financial statement, 731.370
    - Surplus requirements, 731.566
  - Rehabilitation grounds, revocation, 734.150
  - Reinstatement, 731.410, 731.426
  - Renewal, 731.386, 731.402, 731.410, 731.422
  - Required, 731.354, 731.356, 731.358, 731.362, 731.369, 732.175
  - Service of process, reciprocal insurers, 731.370

## INSURANCE AND INSURERS (Cont.)

### Certificates of authority (Cont.)

- Subscription funds, escrow pending issuance, 732.145
- Surety insurers, 742.350
- Suspension or revocation  
(Generally), 731.252, 731.414, 731.418, 731.422, 731.426
- Acquisitions, orders, violations, 732.544
- Captive insurers, 735.178
- Holding companies, 732.584
- Rating law violations, 737.045
- Reciprocal insurers, 731.470
- Unfair discriminations, 746.015
- Termination, 731.410
- Title insurers, 731.562
- Unauthorized insurers, required, court proceedings, 746.340
- Unfair discrimination, revocation or suspension, 746.015
- Variable life, annuity insurers, 731.396

### Charitable and nonprofit organizations

- Beneficiaries, life insurance, 743.044
- Blanket health insurance, 743.536
- Charitable gift annuities, application of Insurance Code, 731.038, 731.039
- Fraternal benefit societies, see **FRATERNAL BENEFIT SOCIETIES**, generally
- Indemnification, 65.411

### Charter provisions, incorporation, restrictions, 742.033

### Charter schools, 338.115

### Child care facilities

- Homeowner or fire policy, 742.260
- Liability insurance, 278.322

### Civil penalties, see **Fines and penalties**, this topic

### Claims

- Administration not waiver, 742.056
- Adverse benefit determinations, see **Adverse benefit determinations**, this topic
- Defending, costs, stated liability limit, 742.063
- Essential property insurance, payment, 735.095
- Homeowner insurers, prohibited uses of claims, 746.686
- Insolvency, see **Guaranty of insolvent insurers**, this topic; **Liquidation and rehabilitation**, this topic
- Investigation, pretext interviews, 746.615
- Management, rule, 278.120
- Payment as discharge, 743.041
- Third party liability claim settlements, notice, 731.492
- Transfers, secured transactions, exception, 79A.1090
- Unauthorized insurer, refusal to pay, 746.310
- Unfair settlement practices, 746.230, 746.233

### Classes of insurance, 731.150, 742.041

### Client security fund, attorneys, exemption, 9.625

### Combination policies, issuance, 742.026

### Commercial liability insurance

- Cancellation and nonrenewal  
(Generally), 742.700
- Definitions, 742.700
- Exemptions, 742.710
- Grounds, 742.702
- Hearing, 742.704
- Nonrenewal, 742.706
- Notice  
(Generally), 742.702
- Receipt, proof, 742.708
- Renewal, 742.706
- Commercial automobile, defined, 731.074

## INSURANCE AND INSURERS (Cont.)

### Commercial liability insurance (Cont.)

- Defending claims, cost, inclusion, stated liability limits, 742.063
- Defined, 731.074
- Form, filing, defense cost, liability limits, 742.063
- Joint underwriting associations, see **Joint underwriting associations**, this topic
- Legislative findings, 735.200
- Market assistance plans, see **Market assistance plans**, this topic
- Rate filings, 737.207
- Umbrella policies cancellation and nonrenewal, exemption, 742.710

### Commissioner, 705.105

### Community care providers, mental disorders, 278.315

### Community colleges and districts, see **COMMUNITY COLLEGES AND DISTRICTS**

### Complaints

- Confidentiality, 731.264
- Recording, 731.288
- Unauthorized insurers, injunctions, 731.356

### Compliance self-evaluative audits

- Application of laws, statutory or common law privilege, evidence, 731.770
- Authority of director, 731.762, 731.764
- Civil, criminal or administrative proceedings, disclosure of material, 731.764, 731.766
- Courts, in camera review, 731.764, 731.766
- Definitions, 731.760
- Director, authority, 731.762, 731.764
- Disclosure, 731.762, 731.764, 731.766, 731.768, 731.770
- Documents, submission to director, 731.762
- Evidence, application of laws, 731.770
- Exceptions to privilege, 731.768
- Insurance compliance self-evaluative audit document, defined, 731.760
- Legal proceedings, disclosure of materials, 731.764, 731.766
- Privileged and confidential information  
(Generally), 731.761
- Application of other laws, 731.770
- Authority of director, 731.762
- Civil, criminal or administrative proceedings, 731.764, 731.766
- Courts, in camera view, 731.764, 731.766
- Exceptions, 731.768, 731.770
- Waiver of privilege, 731.764, 731.766
- Waiver of privilege, 731.764, 731.766

### Compliance with law, 731.022

### Condominiums, 100.415, 100.435

### Confidential information

- See also **Information collection, use, and disclosure**, this topic; **Records**, this topic
- (Generally), 705.137
- Agreements for sharing and use of information, 705.138, 705.139
- Captive insurers, 735.152, 735.156
- Compliance self-evaluative audits, see **Compliance self-evaluative audits**, this topic
- Corporate governance annual disclosures, 732.686, 732.689
- Holding company system, generally, 732.586
- Own risk and solvency assessments, 732.672
- Public records disclosure exemptions, see **PUBLIC RECORDS**
- Reports, see **Reports**, this topic
- Valuation of reserve liabilities, 733.337

### Conflicts of interest, see **ADVERSE OR PECUNIARY INTERESTS**

### Consent to insurance, insured, writing, 743.038

## INSURANCE AND INSURERS (Cont.)

- Conservation, foreign and alien insurers**, 734.190, 734.200
- Conservatorships**, see **CONSERVATORSHIPS**
- Consolidation**, see **Acquisitions and mergers**, this topic
- Construction and interpretation**
  - See also **Application of statutes**, this topic (Generally), 731.016, 731.052, 742.018, 742.038
  - Definitions, see **Definitions**, this topic
  - Essential property insurance, 735.025
  - Guaranty association, insolvent insurers, 734.530, 734.780
  - Policy provisions, 742.018, 742.038, 743.486
  - Rates and rating organizations, 737.025, 737.560
- Construction contractors, license requirement**, 701.073, 701.081, 701.084, 701.470
- Construction projects, certain, exception to fictitious grouping prohibitions**, 737.602, 737.604
- Consultants**, see **INSURANCE PRODUCERS, ADJUSTERS, AND CONSULTANTS**, generally
- Consumer and Business Services, Department of**, see **CONSUMER AND BUSINESS SERVICES, DEPARTMENT OF**, generally
- Contents**, 742.021, 742.023, 742.028
- Continuing education, licensees**
  - Adjusters, 744.521
  - Consultants, 744.614, 744.665
  - Producers, 743.262, 744.072
- Contracts and agreements**
  - Corporate governance annual disclosures, 732.686, 732.689
  - Dental services contracts, 735.515
  - Exclusive agency, 732.220
  - Management of insurer, exclusion of board of directors, 732.215
  - Own risk and solvency assessments, confidentiality, 732.672
  - Policy as contract, 742.016
  - Premium financing agreements, 746.475, 746.525
  - Public bonds and funds, investment, 294.035
- Conviction of crime, application for consent to engage or participate in insurance business**, 731.428
- Cooperative corporations, insurance, indemnification liability**, 62.478
- Coordinated care organizations**, see **COORDINATED CARE ORGANIZATIONS**, generally
- Corporate taxation**, see **CORPORATE TAXATION**
- Corporations**
  - Acquisitions and mergers, see **Acquisitions and mergers**, this topic
  - Captive insurers, see **Captive insurers**, this topic
  - Corporate governance annual disclosures, 732.680, 732.683, 732.686, 732.689
  - Corporation law, application, 732.005
  - Dissolution, claims, 60.644
  - Foreign, see **Foreign and alien insurers**, this topic
  - Incorporators, 732.085
  - Indemnification, 60.411
  - Insurer powers, 732.205, 732.210
  - Name, 731.430, 735.160
  - Powers, 732.205, 732.210
  - Registered office, agent, 731.434
  - Stock, investments, 733.630, 733.635
- Costs**
  - Actions and suits
    - Liquidation, rehabilitation assessment objections, 734.440
    - Policies, claims, actions on, 742.061, 742.536, 742.538
  - Hearings, rating law violations, 737.045

## INSURANCE AND INSURERS (Cont.)

- Court orders, liquidation, rehabilitation**, see **Liquidation and rehabilitation**, this topic
- Credit history or insurance score, use by insurers**, 746.650, 746.661, 746.662, 746.663
- Credit unions**, see **CREDIT UNIONS**
- Crimes and offenses**
  - Conviction, application for consent to engage or participate in insurance business, 731.428
  - Enforcement, see **Enforcement of laws**, this topic
  - Investigation and prosecution, cooperation with state and federal agencies, 731.592
  - Reporting criminal conduct, 731.590, 731.592, 731.594
  - Restitution, see **RESTITUTION**
  - Trade practices, see **Trade practices and offenses**, this topic
- Customer information from other insurance producer, use, financial institutions**, 708A.005, 708A.120
- Debt buyers**, 646A.646
- Defending claims, costs, liability limit statement**, 742.063
- Defenses, waiver, policy provisions**, 742.056
- Definitions**
  - (Generally), 731.052 et seq., 731.150 et seq.
  - Action, 731.056
  - Adverse benefit determination, 743B.001, 743B.260
  - Alien insurer, 731.082
  - Annuity, 731.154, 743.262
  - Authorized insurer, 731.066
  - Business entity, 731.116
  - Captive insurer, 735.150
  - Casualty insurance, 731.158
  - Certificate of authority, 731.072
  - Commercial liability insurance, 731.074
  - Corporate governance annual disclosure, 732.650
  - Covered life, 731.075
  - Department, 731.076
  - Director, 731.076
  - Domestic
    - Insurer, 731.082
    - Risk, 731.086
  - Domicile
    - (Generally), 731.092
    - Alien insurer, 731.096
  - Essential health benefits, 731.097
  - Foreign insurer, 731.082
  - Group health insurance, 731.098
  - Guaranty of insolvent insurers, 734.510
  - Holding company registration, 732.548
  - Home protection insurance, 731.164
  - Home service agreement, 731.164
  - Independently procured insurance, 731.099
  - Industrial life insurance, 731.166
  - Insurance, 731.102
  - Insurance producer, 731.104, 732.810
  - Insurer, 731.106
  - Judgment, 731.112
  - Lease insurance, 731.178
  - License, 731.072
  - Limited benefit coverage, 731.114
  - Major disaster, 742.053
  - Marine and transportation insurance, 731.174
  - Mortgage insurance, 731.178
  - Mutual insurer, 731.142
  - Negotiate, 731.104
  - Own risk and solvency assessment, 732.650
  - Person, 731.116
  - Policy, 731.122, 743.103
  - Property insurance, 731.182
  - Reciprocal insurer, 731.142
  - Reinsurance, 731.126

## INSURANCE AND INSURERS (Cont.)

### Definitions (Cont.)

Reinsurance intermediary broker, 744.800  
Reinsurance intermediary manager, 744.800  
Required capitalization, 731.132  
Retail insurance producer, 744.093  
Sell, 731.104  
Solicit, 731.104  
State, 731.136  
Stock insurer, 731.142  
Subscriber, 731.142  
Surety insurance, 731.186  
Surplus lines insurance, 731.144  
Title insurance, 731.190  
Transact insurance, 731.146, 731.486  
Travel insurance, 744.101  
Unauthorized insurer, 731.066  
Wet marine and transportation insurance, 731.194  
Wholesale insurance producer, 744.093

### Delinquency proceedings, see **Liquidation and rehabilitation**, this topic

### Delivery of policy, 742.046

### Dentists and dentistry, see **DENTISTS AND DENTISTRY**

### Deposits

Acceptance, Department of Consumer and Business Services, 731.604  
Amount, 731.624, 731.628  
Assets, as, financial condition, 733.010  
Assignment, securities, 731.620  
Consumer and Business Services, Department of, 731.608, 731.628  
Deficiency, determination, 731.616  
Depository banks, contracts, Department of Consumer and Business Services Director, 731.642  
Duration, 731.648, 731.652  
Eligible assets, 731.640  
Exchange of assets, 731.612  
Foreign and alien insurers  
(Generally), 731.624, 731.636  
Examination, 731.300  
Purpose, 731.608  
Home protection insurers, 731.624  
Income, recovery, 731.612  
Inspection, 731.612  
Levy on, approval, 731.644  
Losses, payment from prohibited, 731.644  
Policyholders, by, 731.446  
Purpose, 731.608  
Reciprocal insurers  
(Generally), 731.369, 731.632  
Purpose, 731.608  
Reinsurance, 731.628, 731.648, 731.652  
Release, 731.648, 731.652  
Retaliatory provisions, 731.854, 731.859  
Special, 731.328, 731.624, 734.300, 746.340  
Surety bonds, approval, 731.640  
Title insurers, 731.624  
Unauthorized insurers, required, court proceedings, 731.328, 746.340  
Unearned premiums, 731.608  
Valuation, 731.616  
Workers' compensation insurance, 731.608, 731.628, 731.640

### Director

Bond, 734.210  
Duties and powers, 731.236, 731.256  
Immunity, 731.314, 734.690, 734.870, 742.572  
Oaths, 731.232  
Report, annual, 731.280  
Service of process on, 731.434  
Subpoena power, 731.232

### Directors, see **Officers and directors**, this topic

## INSURANCE AND INSURERS (Cont.)

### Disability income insurance, adverse benefit determinations, 743B.260

### Disasters, see **Emergencies and disasters**, this topic

### Disclosure, information, see **Information collection, use, and disclosure**, this topic

### Discount medical plans, see **DISCOUNT MEDICAL PLANS**, generally

### Discovery, agreements or policies, ORCP 36B

### Discrimination

(Generally), 746.015  
Domestic or sexual violence victims, 746.015  
Driving record, 746.260  
Geographic location, Portland, 746.018  
Health insurance, see **HEALTH INSURANCE**  
Insurers and agents, discriminating against, 746.160  
Life settlement contracts, 744.382  
Organ or tissue donations or transplants, 441.078, 746.023  
Policy terms and conditions, 746.015  
Rates, 737.310, 746.015, 746.018  
Rating organization services, 737.360

### Disposition of revenues, 731.292

### Dissolution, annulment, or separation, see **DISSOLUTION, ANNULMENT, OR SEPARATION**

### Dissolution, insurers, voluntary, 732.235

### Dividends and distributions

Captive insurers, 735.162  
Holding companies, 732.576  
Impaired or insolvent insurers, 734.840  
Recovery, 732.592  
Restrictions, generally, 732.225

### Domestic insurers

(Generally), 732.005 et seq.  
Corporation law, application, 732.005  
Defined, 731.082  
Holding companies, see **Holding company systems**, this topic  
Home office, 732.245  
Mutual insurers, see **Mutual insurers**, this topic  
Organization, 732.015 et seq.  
Rules  
(Generally), 732.572  
Acquiring shares, 732.410  
Actuary, opinion, 733.304  
Holding companies, 732.569, 732.572  
Home office, 732.245  
Report to shareholders, 732.460  
Securities transactions, 732.420, 732.430, 732.435, 732.445, 732.450, 732.455  
Shares, own, acquisition, 732.410

### Domestic violence victims, discrimination, 746.015

### Domicile

Definitions, 731.092, 731.096  
Transfer, unincorporated foreign insurer, 731.367  
Transferring to other state, 731.364, 731.365

### Drone aircraft, 837.365

### Economic development projects, loan guarantee programs, 285B.206

### Educators Benefit Board, Oregon, see **EDUCATORS BENEFIT BOARD, OREGON**, generally

### Effective date of coverage, 742.048

### Electronics, portable, see **PORTABLE ELECTRONICS INSURANCE**, generally

### Embezzlement, rehabilitating domestic insurer, order, 734.150

### Emergencies and disasters

(Generally), 731.870  
Continuity of insurer's management, 732.250

## INSURANCE AND INSURERS (Cont.)

### Emergencies and disasters (Cont.)

- Emergency road service, Insurance Code exemption, 731.036
- Fires, see **Fires and fire prevention**, this topic
- Governor's declaration, effect, 731.870
- Homeowner insurance, see **Housing and homes**, this topic
- Reimbursements, private emergency responders, 746.137
- Total loss of residence contents, procedures, 742.053

### Enforcement of laws

- (Generally), 731.016, 731.256
- Attorney General, assistance, 731.258
- Cease and desist orders, generally, 731.252
- Complaints, use, 731.264
- Fines and penalties, see **Fines and penalties**, this topic
- Rating laws, 737.045, 737.215
- Restitution, see **RESTITUTION**
- Unauthorized insurers, 731.356
- Written notice to insured, requirement, effectuating laws, 731.259

### Environmental Cleanup Assistance Act, Oregon, see **HAZARDOUS WASTES AND MATERIALS**

### Errors and omissions insurance

- Debt buyers, 646A.646
- Insurance consultants, 744.635
- Managing general agents, maintaining, 744.303
- Reinsurance intermediary managers, 744.818
- Securities broker-dealers and investment advisers, 59.175
- Third party administrators, 744.726

### Escrows, see **ESCROWS AND ESCROW AGENTS**

### Essential property insurance, see **FAIR Plan Association**, this topic

### Estoppel, defenses, policy provisions, 742.056

### Evidence, see **EVIDENCE**

### 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, 743.047, 743.049, 743.050
- 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
- Board
  - 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

## INSURANCE AND INSURERS (Cont.)

### FAIR Plan Association (Cont.)

- 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, 735.095
- 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 government and laws, see **UNITED STATES**

### Fees

- (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 producers, adjusters, and consultants, see **INSURANCE PRODUCERS, ADJUSTERS, AND CONSULTANTS**
- Long term care insurance, public employees, 243.291
- Mortgage insurers, waiver request, 731.516
- Motor vehicle rental companies, licensure, 744.858
- Organization, stock insurers, 732.025
- Portable electronics insurance, limited license, 646A.823
- 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, 731.292
- 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

## INSURANCE AND INSURERS (Cont.)

### Filings (Cont.)

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 companies, see **Holding company systems**, 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  
Registered office, agent, 731.434  
Rentals, purchases, rates, 746.130  
Sales material, 742.009  
Security ownership, stock insurers, 732.430  
Variable life, nonforfeiture benefits computation, 743.230  
Wet marine and transportation insurance taxes, 731.828, 731.834

### Financial institutions, see **FINANCIAL INSTITUTIONS**

### Financial statements, 731.574, 731.812, 735.172

### Fines and penalties

(Generally), 731.988, 731.992  
Acquisitions, violations, 731.988, 732.544  
Annuities, sale or recommendation, producer or insurer violations, 743.262  
Health insurance, see **HEALTH INSURANCE**  
Holding companies, 731.988, 732.584  
Motor vehicle rental companies, 744.858  
Portable electronics insurance, 646A.841  
Risk retention groups, subjection to, 735.345  
Self-service storage facility insurance, 744.868  
Travel insurance, 744.121

### Fire insurance

(Generally), 742.200 et seq.  
Abandonment prohibited, 742.236  
Actions, claim recovery, 742.240  
Additions to policy, 742.220  
Appraisal, waiver, loss, 742.222, 742.232  
Assignment, 742.206  
Cancellation, 742.224, 742.226, 742.254  
Certificate of authority suspension or revocation, 731.418  
Child care facilities, 742.260

## INSURANCE AND INSURERS (Cont.)

### Fire insurance (Cont.)

#### Coverage

Additional, 742.218, 742.244  
Exclusions, 742.210, 742.212, 742.214, 742.216, 742.244  
Limitations, 742.200, 742.214  
Death, family occupancy continued, 114.005  
Examinations, waiver, 742.222  
Exceptions, limitations, policy requirements, 742.200, 742.204, 742.210  
Form, 742.206  
Fraud, 742.208  
Loss  
Actions, suits, claim recovery, 742.240  
Appraisal, 742.232  
Payment, 742.206, 742.228, 742.234, 742.238  
Pro rata sharing, 742.228  
Proof, 742.053, 742.230, 742.238  
Requirements, 742.230  
Mortgage interest, 742.226  
Mutual, 742.248, 742.250, 742.252, 742.254  
Nonassessable, 742.248  
Notice, cancellation, loss, 742.224, 742.226, 742.230, 742.254  
Optional provisions, 742.246  
Other insurance prohibited, 742.214  
Pawnbrokers, pledges, 726.380  
Policy provisions required, 742.202, 742.232  
Premiums, 742.206, 742.224, 742.248  
Rates  
Experience, standards, basis, 737.310  
Rural fire protection districts, 222.530, 478.970  
Reports and information release, 476.270  
Settlement options, 742.234  
Standard provisions, 742.202, 742.204, 742.254  
Subject of insurance, defined, 731.504  
Subrogation, 742.226, 742.242  
Suits, claim recovery, 742.240  
Void, fraud, 742.208  
Waiver, 742.220, 742.222

### Fires and fire prevention

See also **Emergencies and disasters**, this topic  
Fire insurance, see **Fire insurance**, this topic  
Rural fire protection districts, see **RURAL FIRE PROTECTION DISTRICTS**  
Wildfires, see **WILDFIRES AND WILDFIRE PREVENTION**

### Fireworks sales or displays, 480.150

### Foreign and alien insurers

Acquisition or merger involving, 732.536  
Annual statements, 731.574, 731.812  
Captive insurers, see **Captive insurers**, this topic  
Certificates of authority, see **Certificates of authority**, this topic  
Conservation, 734.190, 734.200  
Defined, 731.082  
Deposits, see **Deposits**, this topic  
Domestic insurer, becoming, 731.363  
Exemption, regulation, licensing, admission, 731.378  
Insolvent, guaranty association duties, 734.810  
Investments, 733.510  
Liquidation, see **Liquidation and rehabilitation**, this topic  
Notes, security, mortgages or trust deeds, taking, enforcing, etc., 731.380  
Reciprocal, see **Reciprocal insurers**, this topic  
Registration exemptions, 732.551  
Regulation exemption, licensing, admission, 731.378  
Rehabilitation, see **Liquidation and rehabilitation**, this topic

## INSURANCE AND INSURERS (Cont.)

- Foreign and alien insurers (Cont.)**
  - Requirements, generally, 731.362
  - Risk retention groups, 735.315
  - Statements, annual financial, 731.574, 731.812
  - Taxes
    - Exemptions, 731.381
    - Retaliatory taxes, 731.840, 731.854, 731.859
  - Transfer of domicile, unincorporated authorized foreign insurer, 731.367
  - Unauthorized, service of process, 746.320
  - Unrelated business, prohibition, 731.450
  - Venue, delinquency proceedings, 734.110
- Foreign decisions, orders, enforcement,** 731.258
- Foreign jurisdictions, transacting insurance,** 731.454
- Foreign language,** see **LANGUAGE**
- Foreign law, application invalid,** 742.018
- Forest road contractors, minimum,** 376.340
- Forms**
  - Assessment policies, 742.036
  - Filing and approval, policy forms, generally, 742.003, 742.004, 742.005, 742.007
  - Fire insurance policies, 742.206
  - Health insurance, see **HEALTH INSURANCE**
  - Holding companies, registration, 732.552, 732.553, 732.554
  - Information disclosure authorization, 746.630, 746.668
  - Proof of loss, 742.053, 742.056
- Fraternal benefit societies,** see **FRATERNAL BENEFIT SOCIETIES**, generally
- Fraud,** see **FRAUD AND DECEIT**
- Funeral expenses,** 743.038
- Garages and repair shops,** see **GARAGES AND REPAIR SHOPS**
- Genetic tests, use, insurers,** 746.135
- Governmental insurers, authorization prohibited,** 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 topic
  - (Generally), 734.510 et seq.
  - 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
    - Amount limitations, 734.570
    - Assignment of rights, insured, 734.630
    - Cybersecurity insurance, 734.580, 734.695
    - Defense, defaulting insurer, 734.700
    - Delinquency proceedings, administration, 734.710
    - Exhaustion of coverage under policy prior to making claim against association, 734.640
    - Paid claims, recovery, 734.695
    - Payment, 734.520, 734.570, 734.580, 734.600
    - Priority, 734.630, 734.640
    - Servicing facilities, 734.570, 734.580, 734.620, 734.690

## INSURANCE AND INSURERS (Cont.)

- Guaranty of insolvent insurers (Cont.)**
  - Claims (Cont.)
    - Settlement, 734.570, 734.630
    - Sole responsibility assumed by member insurer for policy issued by other member insurer, effect, 734.645
    - Statements, filing with receiver, 734.630
    - Workers' compensation, 734.570, 734.640
  - Construction of law, 734.530
  - Definitions, generally, 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 of 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
  - 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
  - Sole responsibility assumed by member insurer for policy issued by other member insurer, effect, 734.645
  - Tax liability, members, offsets, assessments, 734.575
  - Taxes, fees, exemption, 734.670
  - Workers' compensation, 734.570, 734.640
- Guardian and ward**
  - Health, blanket, benefit payments, 743.543
  - Mutual, voting, minors, 732.470
- Hazardous wastes and materials,** see **HAZARDOUS WASTES AND MATERIALS**
- Health,** see **HEALTH INSURANCE**, generally
- Hearings**
  - (Generally), 731.240
  - Accounting, asset disallowance, 733.140
  - Acquisitions and mergers, 732.526, 732.527, 732.544
  - 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

## INSURANCE AND INSURERS (Cont.)

### Holding company systems

(Generally), 732.548 et seq.  
Affiliated insurers, 732.564, 732.568  
Bond or deposit, 732.574  
Capital and surplus, reasonableness and adequacy, determination, 732.582  
Common management, 732.578  
Confidential information, generally, 732.586  
Consolidated registration, 732.562  
Definitions, 732.548  
Directors, generally, 732.578  
Disclaimer of affiliation, 732.568  
Disclosure limitations, statements, 732.553  
Dividends and distributions, 732.576  
Enterprise risk reports, 732.569  
Examinations and investigations, 732.569, 732.584, 732.586, 732.594, 732.596  
Exemptions, 732.566  
Forms, content, 732.552, 732.553, 732.554  
Group capital calculations, filings, 732.569  
Internationally active insurance groups, 732.594, 732.596  
Liability of officers and directors, 732.578  
Liquidity stress test framework, 732.569  
Penalties, 731.988, 732.584  
Presumption of control, 732.567  
Records and data, 732.574, 732.586  
Reports, 732.569  
Requirement to register, 732.551  
Rules, 732.569, 732.572  
Standards for transactions within holding company, 732.574  
Statement, information required, 732.552, 732.553, 732.554  
Supervision, liquidation, or rehabilitation, 732.574, 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

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

### Homicide, effect, 112.455 et seq.

### Housing and homes

See also **Property and casualty insurance**, this topic; **Real property**, this topic  
Affordable housing  
Federal Home Loan banks, collateral rights, delinquency proceedings, 734.385  
Insurance Code exemption, self-insurance programs, 731.036  
Investments, state program, 456.625, 456.635, 456.640, 456.690  
Loans, 456.635, 456.715  
Premium assistance program, see note after, 731.870  
Surplus lines insurers, 735.410  
Federal Home Loan banks, collateral rights, delinquency proceedings, 734.385  
Home protection insurance  
(Generally), 742.280  
Defined, 731.164  
Home protection insurers  
Capital and 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

## INSURANCE AND INSURERS (Cont.)

### Housing and homes (Cont.)

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  
(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  
Homestead property tax deferral program, 311.670  
Mortgage insurance, see **MORTGAGES**  
**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  
**Increase in premium upon renewal, written explanation**, 742.075  
**Indemnity**, see **INDEMNIFICATION**  
**Independently procured insurance**, see **Surplus lines**, this topic  
**Information collection, use, and disclosure**  
See also **Confidential information**, this topic;  
**Records**, 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, 746.217  
Exchanges, see **Information exchanges**, this topic  
Fair Credit Reporting Act (federal), relationship, 746.668  
False pretenses, obtaining information, 746.690  
Health information, see **HEALTH INFORMATION**, generally  
Health insurance exchange, see **HEALTH INSURANCE EXCHANGE**  
Holding company systems, 732.574, 732.586  
Homeowner insurance, 746.650, 746.686, 746.687, 746.688  
Investigations and examinations, see **Investigations 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

## INSURANCE AND INSURERS (Cont.)

### Information collection, use, and disclosure (Cont.)

- Prospective insured, insurance producer informing, 742.009
- Purpose, statement of, 746.605
- 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, insurers, see Solvency and liquidity of insurers, this topic

### 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 (generally)

- Annual report, official transactions of director, 731.272
- Application, see **Application of statutes**, this topic
- Construction, see **Construction and interpretation**, this topic
- Definitions, see **Definitions**, this topic
- Enforcement, state officers and employees, conflict of interest, 731.228
- Federal law, effect, 731.012
- Purpose, 731.008
- Recommendations for changes in Code, review process, 731.276
- Short title, 731.004

### Insurance Commissioner, 705.105

### Insurance Fund, see INSURANCE FUND, generally

### Insurance Guaranty Association, Oregon, see INSURANCE GUARANTY ASSOCIATION, OREGON, 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 topic
- Depository institutions, 746.219
- Evidence, use as, 731.264
- Examiners
  - Appointment, 731.302

## INSURANCE AND INSURERS (Cont.)

### Investigations and examinations (Cont.)

#### Examiners (Cont.)

- Liability immunity, 731.314
- Expenses, payment, 731.316
- Financial, 731.300, 731.316
- Guaranty association requests, member insurers, 734.650
- Health insurance exchange, complaints, 741.540
- Holding companies, 732.569, 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
- Liquidity stress tests, 732.569
- 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

## INSURANCE AND INSURERS (Cont.)

### Investments (Cont.)

- 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
- 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 classifications, 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 topic
- Insurance Code, see **Insurance Code (generally)**, 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 INSURANCE 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**

## INSURANCE AND INSURERS (Cont.)

### Liability (Cont.)

- 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
- Unmanned aircraft systems, 837.365
- Valuation, actuaries, 733.331
- Watershed grant recipients, 541.934

### Libel or slander of insurers, 746.075, 746.110

### Licenses and permits

- Applications, 732.025 et seq.
- Captive insurers, permit to organize, 735.164
- Certificates of authority, see **Certificates of authority**, this topic
- Conviction of crime, application for consent to engage or participate in insurance business, 731.428
- Criminal records checks, fingerprints, 705.141
- Fees, 731.804
- Insurance producers, adjusters, and consultants, see **INSURANCE PRODUCERS, ADJUSTERS, AND CONSULTANTS**
- Issuance
  - (Generally), 732.055, 732.125
  - Complaints, effect, 731.288
- Local licenses, preemption, 731.841
- Motor vehicle rental companies, see **Motor vehicle rental companies**, this topic
- Organization, 732.015 et seq.
- Portable electronics insurance, see **PORTABLE ELECTRONICS INSURANCE**
- Rating organizations, 737.045, 737.350, 737.355, 737.545
- Reinsurance intermediary brokers and managers, 744.800
- Revocation or suspension, 732.075
- Revocation, supplementary powers, 731.252
- Self-service storage facility insurance, 744.862, 744.868

### Liens

- Guaranty association, insurer insolvency, 734.810
- Insurer liquidation, rehabilitation, 734.320, 734.350
- Investments, loans, 733.640
- Motor vehicle liability insurer, 742.536
- Orders, delinquency proceedings, 734.140
- Policy liens as assets, 733.010
- Ships and boats, premiums, 783.010

### Life and Health Insurance Guaranty Association, Oregon, see LIFE AND HEALTH INSURANCE GUARANTY ASSOCIATION, OREGON, generally

### Life insurance, see LIFE INSURANCE, generally

### Liquidation and rehabilitation

- See also **Guaranty of insolvent insurers**, this topic
- Affidavits, claimants, 734.280
- Ancillary state, defined, 734.026
- Application of statutes to member insurers, 734.710
- Assessments, expenses, 734.400, 734.410, 734.420, 734.430, 734.440
- Attachment, assets, 734.320
- Claims
  - Allowing, certain, 734.380
  - Compromising, 734.380
  - Domestic insurers, against, 734.260
  - Employees, 734.360
  - Federal Home Loan banks, collateral rights, 734.385
  - Filing, 734.390

## INSURANCE AND INSURERS (Cont.)

### Liquidation and rehabilitation (Cont.)

Claims (Cont.)  
Foreign insurers, against, 734.240, 734.270  
Form, 734.280  
Hearing, 734.280  
Notice, 734.280  
Priority, 734.290, 734.300, 734.310, 734.360  
Special deposits, 734.360  
Coordinated care organizations, see **COORDINATED CARE ORGANIZATIONS**  
Delinquency proceedings  
(Generally), 734.210  
Appeal, 734.120  
Application for, 734.130  
Assessment orders, judgment, 734.440  
Attachment, assets, 734.320  
Claims, 734.260, 734.270, 734.280, 734.290, 734.360  
Cooperation, 734.142  
Costs and expenses, payment, 734.230  
Exclusive remedy, 734.120  
Federal Home Loan banks, collateral rights, 734.385  
Foreign insurers, generally, 734.240  
Garnishment, assets, 734.320  
Guaranty association expenses, members, 734.360, 734.630, 734.710  
Jurisdiction, 734.110  
Offsets, 734.370  
Orders, 734.140  
Preferences, voidable, 734.350  
Procedure, 734.130, 734.210  
Receivership Code, Oregon, applicability, 734.113  
Venue, 734.110  
Voidable transfers, 734.350  
Determination, continued operation hazardous, standards, 731.385  
Director, powers, 734.210, 734.220, 734.230, 734.240  
Dissolution, voluntary, 732.235  
Domestic insurers  
Assessment reports, 734.400, 734.420, 734.430, 734.440  
Claims  
Against, 734.260  
Of nonresidents, 734.260  
Grounds, 734.150, 734.170  
Orders, 734.160, 734.180  
Procedure, delinquency proceedings, 734.210  
Domiciliary state, defined, 734.026  
Duties, powers, 734.210, 734.220, 734.230, 734.240  
Federal Home Loan banks, collateral rights, 734.385  
Foreign or alien insurers  
Ancillary receivership, 734.200, 734.240  
Claims against, 734.240, 734.270  
Conduct of proceedings, 734.240  
Conservation, 734.190, 734.200  
Venue, 734.110  
Garnishment, assets, 734.320  
Grounds, 734.150, 734.170, 734.190  
Hearings, 734.270, 734.280, 734.440  
Holding companies, see **Holding company systems**, this topic  
Impairment, generally, 732.225, 732.230, 734.014, 734.150  
Insurance Guaranty Association, Oregon, see **INSURANCE GUARANTY ASSOCIATION, OREGON**, generally  
Liabilities, date fixed, 734.340  
Notices, 734.270, 734.280, 734.430

## INSURANCE AND INSURERS (Cont.)

### Liquidation and rehabilitation (Cont.)

Offsets, 734.370  
Orders  
Assessment, 734.430, 734.440  
Conservation, 734.190, 734.200  
Delinquency proceedings, 734.130, 734.210  
Grounds, 734.150, 734.170  
Insolvency, 734.390  
Liquidation, 734.170, 734.180, 734.390, 734.400  
Rehabilitation, 734.150, 734.160, 734.400  
Show cause, 734.130, 734.440  
Preferences, voidable, 734.350  
Receivers  
Ancillary, 734.200, 734.240, 734.260, 734.270, 734.280  
Appointment as rehabilitation grounds, 734.150  
Bond, 734.210  
Claims, filing, priority, 734.260, 734.270, 734.280, 734.300, 734.310  
Deposits, release to, 731.648  
Director, as, 734.210, 734.220, 734.230, 734.240  
Domiciliary, 734.200, 734.250, 734.260, 734.270, 734.280  
Federal Home Loan banks, collateral rights, 734.385  
Foreign insurers, 734.200, 734.240, 734.270  
Guaranty association settlements, effect, 734.630  
Liability immunity, 734.144  
Reciprocal state, defined, 734.026  
Recovery of distributions, 732.592  
Rights, date fixed, 734.340  
Standards, determination, continued operation hazardous, 731.385  
Supervision  
(Generally), 734.043 et seq.  
Action against violating order of supervision, 734.055  
Actions by director, during supervision, 734.051  
Correction, practices, 734.047  
Holding companies, 732.574, 732.588, 732.592, 732.594, 732.596  
Order, court, 734.055, 734.059, 734.063, 734.067  
Voidable transfers, preferences, 734.350  
Voluntary dissolution, 732.235  
**Liquidity, insurers**, see **Solvency and liquidity of insurers**, this topic  
**Liquor and Cannabis Commission, Oregon**, 471.725  
**Loan property**  
(Generally), 746.195  
Depository institution obtaining insurance, 746.201  
**Loans**  
Insurers  
Captive insurers, 735.166  
Directors, officers, interest in, 732.325  
Investments, 733.575, 733.578, 733.580, 733.600, 733.640  
Liquidation, rehabilitation, offsets, 734.370  
Policies  
Assets, as, 733.010, 733.020  
Credit, see **HEALTH INSURANCE; LIFE INSURANCE**  
Directors, officers approval, 733.730  
Limitation, 733.770  
Offsets, insurer liquidation, rehabilitation, 734.370  
Premium financing, see **Trade practices and offenses**, this topic  
Property securing loan or credit, insurance practices, depository institutions, 746.195, 746.201  
Student loans, cancellation insurance, 348.592

## INSURANCE AND INSURERS (Cont.)

**Local governments**, see **LOCAL GOVERNMENTS**

**Long term care insurance**, see **LONG TERM CARE INSURANCE**, generally

**Loss, proof, forms**, 742.053, 742.056

**Low income housing**, see **Housing and homes**, this topic

### Mail

Health insurance cancellation, notice, 743B.320, 743B.321, 743B.323, 743B.324

Health insurance exchange, eligibility notices, 741.400

Motor vehicle, cancellation, nonrenewal, 742.564, 742.568

Policy delivery, 742.046

Unfair discrimination, hearing, notice, 746.015

**Malpractice**, see **MALPRACTICE INSURANCE**, generally

**Management of insurer, board of directors exclusion**, 732.215

**Management, improper**, 731.386

**Marijuana licensees**, 475C.165

### Marine and transportation insurance

Defined, 731.174

Inland marine, rates, 737.205, 737.310

Reserves, financial, requirement, 733.060, 733.070

### Wet

Certificate of authority, exemption, 731.374

Defined, 731.194

Deposits, reciprocal insurers, 731.632

Policy regulation, exception, 742.001

Rate statutes, application exception, 737.035

Reciprocal insurers, declaration, filing, 731.369

Records, requirements, 731.833

Reinsurance restrictions inapplicable, 731.508

Risk limitation inapplicable, 731.504, 731.508

Surplus Line Association of Oregon, 735.430

Surplus, domestic reciprocal insurer, maintaining, 731.566

Taxes, 731.824, 731.828, 731.830, 731.833, 731.834, 731.842

Trade practice regulation, 746.005, 746.360

Unauthorized insurance regulation, exception, 746.360

### Market assistance plans

Defined, 735.205

Forming, 735.210

Liquor liability insurance, risk and rate classifications, 735.265

### Rules

Formation, 735.210

Operation, 735.260

**Medical professional liability**, see **MALPRACTICE INSURANCE**

**Meetings, mutual, reciprocal**, 732.475

**Mergers**, see **Acquisitions and mergers**, this topic

### Minors

Industrial life policies, beneficiaries, 743.201

Life policies, 743.038, 743.216, 743.222

Mutual insurer, member, 732.470

Support, see **SUPPORT OF DEPENDENTS**

### Misrepresentations

(Generally), 746.075

Application for policy, 742.013

**Mortality table, use**, 743.207, 743.216

**Mortgages**, see **MORTGAGES**

### Motor vehicle rental companies

Conditions, 744.856

Coverage disclosure, 744.856

Definitions, 744.850

Filing officer, 744.856

Insurance Code, application, 744.858

Kinds of insurance authorized, 744.854

## INSURANCE AND INSURERS (Cont.)

### Motor vehicle rental companies (Cont.)

Limited licenses

Application, 744.852

Fees, 744.858

Revocation or suspension, 744.858

Rules, 744.852, 744.858

Penalties, 744.858

Prohibitions, 744.856

Training program, 744.856

### Motor vehicles

Ambulances and emergency vehicles, see **AMBULANCES AND EMERGENCY VEHICLES**

Guaranteed asset protection waivers, see **MOTOR VEHICLES**

Motor carriers, see **MOTOR CARRIERS**

Motor vehicle insurance, see **MOTOR VEHICLE INSURANCE**, generally

Rental companies, see **Motor vehicle rental companies**, this topic

Vehicle protection products, reimbursement insurance, 646A.438, 646A.440

**Multiple employer welfare arrangement, Insurance Code application**, 731.026

**Municipalities**, see **LOCAL GOVERNMENTS**

**Murder, effect**, 112.455 et seq.

### Mutual insurers

Conversion or reorganization

(Generally), 732.600 et seq.

Actions permitted, 732.604

Approval, 732.624, 732.626

Definitions, 732.600

Dissenters, rights, 732.630

Effect of conversion, 732.614

Eligible members, record date, 732.611

Enhancing financial strength and flexibility, purpose of law, 732.602

Membership interest, consideration for converting or reorganizing, 732.612

Mutual holding company

Eligible members, record date, 732.611

Reorganization involving organization of, 732.618

Restructuring, 732.622

Status as corporation, 732.620

Ownership shares, companies resulting from conversion, limitations, 732.628

Plan, 732.606, 732.608, 732.610

Rules, 732.604

Stockholding company, reorganization involving organization of, 732.616

Defined, 731.142

Domestic mutual insurers

Bylaws, 732.480

Eligible members or eligible subscribers, providing for, plan, 732.531

Mergers or consolidations, 732.521

Personal liability, members, bylaws, 732.480

Fire, 742.248, 742.250, 742.252, 742.254

Members, 732.460, 732.465, 732.470, 732.475

Mergers and acquisitions, voting, 732.529

Organization, articles, 732.095

Voting, members, 732.470, 732.529, 732.606

**Name of insurer**, 731.430, 735.160

**Natural disasters**, see **Emergencies and disasters**, this topic

**Newspapers**, see **NEWSPAPERS**

**Nonassessable policies, reciprocal insurers**, 731.462

**Nonprofit organizations**, see **Charitable and nonprofit organizations**, this topic

## INSURANCE AND INSURERS (Cont.)

### Notices

- Acquisitions and mergers, 732.526, 732.528, 732.539
- Certificate of authority suspension, reinstatement, 731.422, 731.426
- Deposit deficiency, 731.616
- Domicile, transfer to other state, 731.365
- Electronic transmittal, 84.070
- Exclusive agency contracts, 732.220
- Information practices, 746.620, 746.668
- Insolvent, impaired insurers, guaranty associations, 734.610, 734.620, 734.650
- Orders, 731.248, 731.252
- Organization permit approval, disapproval, 732.055
- Policy forms, filing, 742.003, 742.004, 742.007
- Premium computation, adjustments, 743.216
- Proxy filings, disapproval, 732.415
- Rate filings, 737.215, 737.320, 737.336, 737.340
- Rating organizations, 737.355, 737.505
- Reinsurance, assuming insurers, 731.520
- Requirements and standards, noncompliance, 737.336
- Third party liability claim settlements, 731.492
- Wildfire risks, homeowner insurance, 742.277

### Novation of policy, assumption reinsurance agreements, 742.160, 742.162

### Nuclear power plants, property damage, 469.561, 469.562

### Oaths, Department of Consumer and Business Services, see OATHS AND AFFIRMATIONS

### Ocean renewable energy facilities, 274.879

### Offenses, see Crimes and offenses, this topic; Trade practices and offenses, this topic

### Office, registered, 731.434

### Officers and directors

- (Generally), 732.305 et seq.
- Compensation and salaries, 732.325
- Conflict of interest, 732.325, 733.230
- Deposits, banking institutions, approval, 733.730
- Emergency management plan, 732.250
- Examination, refusal, rehabilitation ground, 734.150
- Exclusive agency contracts, 732.220
- Expenditures, approval, 732.320
- Insider stock trading, profit recovery, 732.435
- Insider trading, 732.430, 732.435, 732.440
- Investments, approval, 733.730
- Preorganization debts, liability, 732.165
- Residency, directors, domestic insurers, 732.305
- Separate account management, 733.230
- Voidable transfers, 734.350

### Orders

- (Generally), 731.248, 731.252, 731.422
- Acquisitions and mergers, 732.526, 732.539, 732.542, 732.544
- Emergency declaration, effect on policies, 731.870
- Impairment, curing, withholding from public inspection, 732.230
- Investments, disposal, 733.750
- Rating matters, 737.045, 737.342

### Organ transport vehicles, 682.415

### Organization, domestic insurers, 732.015 et seq.

### Other jurisdictions, transacting insurance, 731.454

### Outdoor mass gatherings, requiring insurance, county governing body, 433.755

### Outfitters and guides, 704.020, 704.050

### Own risk and solvency assessments

- Applicability, 732.653
- Confidentiality, disclosures, 732.672
- Definitions, 732.650

## INSURANCE AND INSURERS (Cont.)

### Own risk and solvency assessments (Cont.)

- Documentation and supporting information, 732.669, 732.672
- Exemptions, 732.666
- Guidance
  - (Generally), 732.653
  - Manual, 732.650, 732.659, 732.662, 732.669
- National Association of Insurance Commissioners, agreements, 732.672
- Requirements, 732.653, 732.659, 732.666
- Summary report, 732.662, 732.666, 732.669, 732.672

### Pawnbrokers, pledges, 726.380

### Payments

- Discharge of liability, insurer, 743.041
- Insurance producers, 744.087, 746.085
- Life insurance, see LIFE INSURANCE
- Third party liability claims, notice, 731.492

### Penalties, see Fines and penalties, this topic

### Permits, see Licenses and permits, this topic

### Personal injury protection, motor vehicles, see MOTOR VEHICLE INSURANCE

### Pesticide application, financial responsibility, 634.116, 634.306

### Pharmacy benefit managers, see HEALTH INSURANCE

### Planned communities, see PLANNED COMMUNITIES

### Pledges, see PLEDGES

### Policy declaration, law, 731.008

### Policyholder deposits, 731.446

### Portable electronics, see PORTABLE ELECTRONICS INSURANCE, generally

### Power of attorney, see POWER OF ATTORNEY

### Powers, insurers, 732.205

### Premium financing regulation, see Trade practices and offenses, this topic

### Pretext interviews, 746.615

### Private security entities, 181A.900

### Privilege tax, see Taxes, this topic

### Privileged and confidential information, see Confidential information, this topic

### Probate, see PROBATE

### Proceeds

- Attachment, 18.352
- Devises, specific, receipt, 112.385
- Exemptions, creditors, 743.046, 743.047, 743.049, 743.050
- Security interests, 79A.3150
- Slayer or abuser, forfeiture, 112.515, 112.525, 112.535, 112.555

### Process, service, see PROCESS

### Producer-controlled property and casualty insurers

- (Generally), 732.810 et seq.
- Application of laws, 732.811
- Audits, 732.812
- Authority, 732.814
- Contract requirements, 732.812
- Definitions, 732.810
- Financial statements, filing, 732.812
- Relationship between producer and controlled insurer, notice to prospective insured, 732.813

### Producers, see INSURANCE PRODUCERS, ADJUSTERS, AND CONSULTANTS, generally

### Property and casualty insurance

- Ambulances and emergency vehicles, 682.105, 682.107, 682.415
- Application of rating law, 737.035
- Boilers, pressure vessels, 480.600
- Casualty, 731.158, 731.504, 731.624, 742.031
- Definition, property insurance, 731.182

## INSURANCE AND INSURERS (Cont.)

### Property and casualty insurance (Cont.)

Deposits, see **Deposits**, this topic  
Discrimination, geographical, Portland, 746.018  
Effective date of coverage, 742.048  
Essential property insurance, see **FAIR Plan Association**, this topic  
Housing and homes, see **Housing and homes**, this topic  
Insurable interest, 742.011  
Insurance companies  
Investments, 733.600, 733.610, 733.740  
Liquidation and rehabilitation, 734.210, 734.220, 734.240  
Loans, security, limitation, 733.760, 733.770  
Location, 732.245  
Valuation, 733.160  
Investments, insurers, 733.610, 733.740, 733.770  
Loans, realty secured, premiums, advance payment, 86.255, 86.260  
Motor vehicle insurance, see **MOTOR VEHICLE INSURANCE**, generally  
Nuclear power plants, 469.561, 469.562  
Pawnbrokers, pledges, 726.380  
Personal property, unauthorized insurer, regulation exception, 746.065  
Pesticide application, financial responsibility, 634.116, 634.306  
Producers, see **INSURANCE PRODUCERS, ADJUSTERS, AND CONSULTANTS**, generally  
Property insurance, defined, 731.182  
Public lands, public structures on, indemnity, 271.380  
Public office holders, cancelling or refusing casualty or commercial liability insurance, prohibition, 742.690  
Rate statutes, application exception, 737.035  
Rentals, charges, 746.130  
Self-service storage facilities, see **SELF-SERVICE STORAGE FACILITIES**  
Steam boiler, 742.041  
Subrogation, joint tortfeasor contribution, 31.800  
Travel insurance, see **TRAVEL INSURANCE AND PROTECTION PLANS**, generally  
**Protection, purpose of laws**, 731.008  
**Proving loss, forms**, 742.053, 742.056  
**Proxies**, 732.415, 732.470, 732.475  
**Psilocybin licensees**, 475A.395  
**Public bodies, Insurance Code exemption**, 731.036  
**Public lands, public structures on, indemnity**, 271.380  
**Public officers and employees**, see **PUBLIC OFFICERS AND EMPLOYEES**  
**Public records**, see **PUBLIC RECORDS**  
**Publications**, 731.280, 731.282, 731.284  
**Race meet licensees**, 462.110  
**Radioactive material transportation**, 469.607, 469.615

### Rates

(Generally), 737.205 et seq.  
Aggrieved persons, hearings, 737.505  
Agreements for modifications, 737.312  
Approval of filings, 737.320  
Casualty, risks, grouping, 737.310  
Collusive, prohibited, 737.245, 737.265  
Commonly owned insurers, preparation, 737.275  
Compliance with filings, 737.330  
Control, 746.160  
Cooperative, 737.245, 737.255, 737.265, 737.275  
Credit history or insurance score, use, 746.650, 746.661, 746.662, 746.663  
Deviations from filings, 737.215, 737.330

## INSURANCE AND INSURERS (Cont.)

### Rates (Cont.)

Disapproval of filings, 737.320, 737.336  
Discrimination prohibited, 737.310, 737.325, 737.360, 737.390, 746.015, 746.018  
Effective date, notice, 737.205, 737.320, 737.336  
Examination, 737.235, 737.320  
Excess, specific risks, 737.325  
Exemptions  
(Generally), 737.600  
Aircraft, 737.035  
Health, 737.035, 737.600  
Life, 737.035, 737.600  
Reinsurance, 737.035  
Surplus lines, 737.035  
Wet marine and transportation, 737.035  
Exemptions from filing, 742.004  
Factors in rate making, 737.310  
Fictitious groupings, 737.600  
Filings, 737.205, 737.207, 737.209, 737.320, 737.330, 742.004, 743.015 et seq., 750.655  
Fires and fire prevention  
(Generally), 737.310  
Homeowner insurance, wildfire risks, 737.310, 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  
Home protection insurance, 737.310  
Homeowner insurance, 737.310, 742.277, 742.278, 746.650, 746.686, 746.687, 746.688  
Inadequate, effect, 737.310  
Information to insured, 737.505  
Inland marine, risks, grouping, 737.310  
Joint underwriters, 737.390  
Legal service contractors, 750.655  
Liquor liability insurance, risk and rate classifications, market assistance plans and joint underwriting associations, 735.265  
Method of rate making, 737.310  
Policies to comply with filings, 737.330  
Premium financing, 746.425, 746.485, 746.495  
Property, purchase or rental, compliance, 746.130  
Rating organizations, see **Rating organizations**, this topic  
Rating schedules, see **Rating schedules**, this topic  
Records of insurer, inspection, 737.225  
Risks, grouping, 737.310, 737.600  
Specific risks, excess, 737.325  
Statutes, purpose, application, 737.025, 737.035  
Surety, risks, grouping, 737.310  
Title insurance, 737.310, 737.320  
Uniformity among insurers, 737.310  
Worker leasing companies, experience rating, 737.270  
Workers' compensation insurance, 656.612, 737.265, 737.310, 737.320  
**Rating organizations**  
Advisory organizations  
Cooperative rates, 737.255  
Definitions, 737.012, 737.017  
Law violations, remedies, 737.045, 737.215  
Noncompliance with rating law, 737.215, 737.336  
Records, inspections, 737.225  
Regulation, 737.510, 737.515  
Unauthorized adherence to rates, 737.265  
Unfair or unreasonable assistance, 737.510  
Agricultural employers, exemption, 737.600  
Application of rating law, 737.035  
Captive insurers, exemption, 735.170  
Construction of statutes, 737.025, 737.560  
Deviations from filings, 737.215, 737.330

## INSURANCE AND INSURERS (Cont.)

### Rating organizations (Cont.)

- Discrimination prohibited, 737.310, 737.360, 746.015, 746.018
- Exemptions, 735.170, 737.035, 737.600
- False information, giving prohibited, 737.535
- Fictitious groupings, 737.600
- Information inclusion requirement, 737.230
- Information to insured, 737.505
- Inland marine, 737.205, 737.310
- Organizations
  - Aggrieved persons, hearings, 737.505
  - Cooperative activities, 737.245, 737.255, 737.265, 737.365
  - Definitions, 737.007, 737.017
  - Disapproval of filings, 737.320, 737.336
  - Discrimination prohibited, 737.360
  - Effect of membership, 737.205
  - Examination, 737.515
  - Hearings on filings, 737.045, 737.215, 737.320, 737.340, 737.342
  - Information, making available to insured, 737.505
  - Insurers as subscribers, 737.360
  - Interchange of data, 737.526
- Licenses
  - Fee, 731.804, 737.355
  - Issuance, 737.350, 737.355
  - Suspension, 737.045, 737.545
- Member, defined, 737.017
- Rate filings, 737.205, 737.320
- Rating service, discrimination prohibited, 737.360
- Review
  - Cooperative activities, 737.365
  - Rules, 737.360
  - Subscriber applications, 737.360
- Rules, 737.355, 737.360
- State Accident Insurance Fund Corporation, membership, 737.265, 737.560
- Subscriber, defined, 737.017
- Subscribers and members, 737.205, 737.360, 737.560
- Suspension of license, 737.045, 737.545
- Public bodies, exemption, 737.600
- Purpose of statutes, 737.025
- Records, insurer keeping, inspection, 737.225
- Statistical agency, workers' compensation, designation, 737.225
- Title insurers, 737.310, 737.320
- Violations of rating law, remedies, 737.045, 737.215
- Withholding information prohibited, 737.535

### Rating schedules

- Amending, 743.018
- Approval, 737.320
- Collusive, prohibited, 737.245, 737.265
- Commonly owned insurers, preparation, 737.275
- Compliance required, 737.215, 737.330
- Cooperative, 737.245, 737.255, 737.265, 737.275
- Deviation, prohibited, 737.215, 737.330
- Disapproval, 737.320, 737.336
- Effective date, 737.205, 737.320
- Examination, 737.235, 737.320
- Filings, 737.205, 737.320, 742.004, 743.015, 743.018, 750.655
- Hearings, 737.045, 737.215, 737.320, 737.340, 737.342
- Insurer without capital stock, filing, 732.035
- Joint underwriters, 737.390
- Lawfulness, proceedings to determine, 737.235, 737.340, 737.342
- Legal service contractors, 750.655
- Notices, 737.215, 737.320, 737.336, 737.340

## INSURANCE AND INSURERS (Cont.)

### Rating schedules (Cont.)

- Organization subscribers, members complying with filing requirements, 737.205
  - Policies to comply, 737.330
  - Public inspection authorized, 737.205
  - Records, insurer keeping, inspection, 737.225
  - Suspension, modification, filing requirement, 737.325
  - Title insurance, 737.310, 737.320
  - Workers' compensation insurance, 656.612, 737.265, 737.310, 737.320
- ### Readability, standards, 743.106, 743.107, 743.109
- ### Real property
- Housing and homes, see **Housing and homes**, this topic
  - Inducements connected to sale or rental of property, 746.130
  - Lenders security protection, 86.240, 86.260, 746.201
  - Mortgage insurance, see **MORTGAGES**
  - Property and casualty insurance, see **Property and casualty insurance**, this topic
  - Reciprocal insurers, purchasing, holding, selling, etc., 731.371
- ### Rebates, trade practices, 746.045, 746.055, 746.065
- ### 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
  - Holding company systems, 732.574, 732.586
  - Information collection, use, and disclosure, see **Information collection, use, and disclosure**, this topic

## INSURANCE AND INSURERS (Cont.)

### Records (Cont.)

- 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
- Public records, see **PUBLIC RECORDS**
- 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 company systems**, this topic
- Securities, 732.125

### Rehabilitation, see **Liquidation and rehabilitation**, this topic

### Reinsurance

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

## INSURANCE AND INSURERS (Cont.)

### Reinsurance (Cont.)

- 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 of policy (generally)

- By certificate or indorsement, 742.051
- Written explanation of premium increase, 742.075

### Rent

- Inducements connected to rental of property, 746.130
- Landlord and tenant, see **LANDLORD AND TENANT**

### Motor vehicle rental companies, see **Motor vehicle rental companies**, this topic

### Reports

- See also **Filings**, this topic
- Alien insurers, premiums, 731.812
- Captive insurers, 735.162, 735.172, 735.176
- Confidentiality
  - (Generally), 731.750, 731.752, 731.754
  - Capital or surplus, report used for determination, 731.752, 731.754
  - Corporate governance annual disclosures, 732.686, 732.689
  - Valuation of reserve liabilities, 733.337
- Corporate governance annual disclosures, 732.680, 732.683, 732.686, 732.689
- Criminal conduct, 731.592, 731.594
- Essential property insurance, FAIR plan association, 735.105
- Examiners, 731.312
- False, 731.260, 731.296
- Fire insurance premiums, 731.820
- Foreign insurers, premiums, 731.812
- Guaranty association, 734.650, 734.660
- Health insurance, see **HEALTH INSURANCE**
- Holding company system, 732.569
- Information disclosures, see **Information collection, use, and disclosure**, this topic
- Insurance Code transactions, director's annual report, 731.272
- Insurance Fund, 278.440
- Own risk and solvency assessment summary reports, 732.662, 732.666, 732.669, 732.672
- Permissible uses, 731.754
- Rating organizations, other state insurance officials, 737.515
- Shareholders, annual report, 732.460

## INSURANCE AND INSURERS (Cont.)

### Reports (Cont.)

Wet marine and transportation insurance taxes, 731.828, 731.834

**Representations, insurers**, 742.016, 742.208

### Reserves

Increasing, inadequate, 733.050  
Marine and transportation, 733.060, 733.070  
Mortgage, 733.100  
Title, 733.060, 733.090  
Unearned premiums, 733.060, 733.070, 733.090, 733.095  
Valuation, see **Valuation**, this topic

**Restitution**, see **RESTITUTION**

**Retail installment contracts**, see **Installment sales contracts, retail**, this topic

**Retainer medical practices**, see **RETAINER MEDICAL PRACTICES**, generally

**Retailatory tax provisions**, 731.840, 731.854, 731.859

**Revenues, disposition**, 731.292

**Risk limitations**, 731.504, 731.508

### Risk management

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

#### Framework

(Generally), 732.656  
Applicability, 732.653  
Confidentiality, disclosures, 732.672  
Definitions, 732.650  
Exemptions, 732.666  
Requirements, 732.653, 732.656, 732.666

Own risk and solvency assessments, see **Own risk and solvency assessments**, this topic

#### State agencies

(Generally), 278.405  
Insurance purchases, authorization, 278.415

### Risk retention

(Generally), 735.310  
Definitions, 735.305  
Federal Product Liability Risk Retention Act, pre-emption, 735.340  
Foreign risk retention groups, 735.315  
Hazardous financial condition, injunctions, U.S. district court, 735.355  
Insurance guaranty fund, joining or contributing, 735.320  
Joint underwriting associations, participation, 735.320  
Liability risk retention law, citation, 735.365  
Licenses, insurance producers, 735.350  
Orders, U.S. district court, injunctions, hazardous financial condition, 735.355  
Penalties, civil and criminal, liability, 735.345  
Purchasing groups  
(Generally), 735.330  
Exemption, laws relating to creation of groups, 735.325  
Insurance purchase, 735.335  
Purpose of laws, 735.300  
Rules, 735.360

**Road crossings, liability coverage**, 374.309, 374.310

### Rules

(Generally), 731.244  
Acquisitions and mergers, 732.539  
Adoption, 731.244  
Alternative insurance  
Captive insurers, 735.154  
Joint underwriting association, annual statement, 735.240  
Liability risk retention law, 735.360

## INSURANCE AND INSURERS (Cont.)

### Rules (Cont.)

Alternative insurance (Cont.)

Liquor liability insurance risk and rate classifications, 735.265

Market assistance plans

Efficient and equitable operation, 735.260  
Formation, 735.210

Annual statistical report, method for publishing, 731.264

Annuities, contracts, minimum standards, 733.308  
Assessments, percentage rates, 731.804

Audits, generally, 731.488

Capital and surplus, 731.554

Captive insurers, 735.154, 735.168, 735.172, 735.180

Claims management, 278.120

Construction projects, certain, exception to fictitious grouping prohibitions, 737.604

Consumer and Business Services, Department of, Director, 705.135

Corporate governance annual disclosures, 732.680

Deposits, eligible assets, 731.640

Disability income insurance, adverse benefit determinations, 743B.260

Disclosures to prospective insureds, 742.009

Domestic insurers, see **Domestic insurers**, this topic

Earned surplus, domestic insurers, 732.410

Emergencies and disasters, 731.870, 742.053, 742.277

Equity security, definition by rule, 732.420

Essential property insurance operation plan, 735.085

Exclusive agency contracts, application, 732.220

Fictitious groupings, 737.600

Filing exemptions, 742.004

Financial statements, 731.574, 735.172

Guaranty association, insolvent insurers, 734.579, 734.590, 734.820

Health care service contractors, 750.055, 750.085

Health insurance, see **HEALTH INSURANCE**

Holding company registration, 732.569, 732.572

Home protection insurers, 733.685, 742.280

Homeowner insurance, 742.277, 746.686

Insurance producers, adjusters, and consultants, see **INSURANCE PRODUCERS, ADJUSTERS, AND CONSULTANTS**

Investments, obligations not investment quality, 733.695

Joint underwriting association, operation, 735.260

Legal expense organizations, 750.715

Life insurance, see **LIFE INSURANCE**

Long term care insurance, 743.655, 743.658, 743.664, 743.665

Loss, proving, 742.053

Market assistance plan

Formation, 735.210

Operation, 735.260

Mortgage insurance limitation, 731.516

Motor vehicle insurance, see **MOTOR VEHICLE INSURANCE**

Multiple employer welfare arrangements, 750.315, 750.333

Mutual insurers, conversion or reorganization, 732.604

Operation of insurer, determining if hazardous, 731.385

Oregon FAIR Plan Association, operation, plan, 735.085

Oregon Life and Health Insurance Guaranty Association

Assessment of members, 734.815

## INSURANCE AND INSURERS (Cont.)

### Rules (Cont.)

Oregon Life and Health Insurance Guaranty Association (Cont.)

Operation, plan, 734.820

### Policies

Binders, 742.043

Commercial liability insurance, cancellation, 742.702

Home protection policies, 742.280

Motor vehicle liability insurance

Claim, definition by rule, 742.536

Dispute, resolution, 742.466

Driving record, restrictions, 742.450

Makes claim, definition by rule, 742.536

Mutual insurers policyholders liability, 742.248

Renewal, written explanation of premium increase, 742.075

Sales materials, 742.009

Portable electronics insurance, 646A.823, 646A.838

Professional liability funds, 752.045

Proxy material, 732.415

Rating organizations, 737.355, 737.360

Rating plants, interchange of data, 737.526

Reduction of capital and surplus, 732.225

Reference interest rate, alternative method for determining, 733.310

Reinsurance, 731.508, 731.509, 731.510, 731.511, 731.520

Retainer medical practices, 735.500

Risk retention groups, 735.360

Sales material, regulating, 742.009

Securities transactions, 732.420, 732.430, 732.435, 732.445, 732.450, 732.455

Self-service storage facility insurance, 744.868, 744.872

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

State insurance and risk management activities, 278.405

### Stock insurers

Permit to organize, 732.025

Proxies, 732.415

Surplus lines insurance, 735.410, 735.435, 735.455, 735.465, 735.470

Trade practices and offenses, see **Trade practices and offenses**, this topic

Transacting insurance, definition, exemption, 731.486

Travel insurance, 744.124

Valuation of reserve liabilities, 733.331

Wet marine and transportation insurance taxes, 731.834

Workers' compensation, see **WORKERS' COMPENSATION**

**Rural fire protection districts**, see **RURAL FIRE PROTECTION DISTRICTS**

### Sales

Annuities, obligations of producers and insurers, 743.262

Disclosures to prospective insureds, 742.009

Material, regulation, 742.009

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

### Transactions

C.I.F. sales, 72.3200

Home solicitation, 83.710

Policies, prima facie evidence, 71.3070

Unauthorized practices, see **Trade practices and offenses**, this topic

**Savings bank or stock savings bank, acquisition, insurance corporation**, 716.594

## INSURANCE AND INSURERS (Cont.)

**Schools and school districts**, see **SCHOOLS AND SCHOOL DISTRICTS**

**Secured transactions**, see **SECURED TRANSACTIONS**

### Securities

See also **Stock**, this topic

#### Deposit

Court clerk, with, 746.340

Director of Department of Consumer and Business Services, with, 731.620, 731.640, 731.642, 731.644

Exemptions from law, 59.035, 731.046

#### Insider trading

Definition, 732.420

Equity security, defining, 732.420

Exemptions, 732.425, 732.435, 732.445, 732.450

Ownership statement, 732.430

Profit recovery, 732.435

Prohibited sales, 732.440, 732.445

Rules, generally, 732.455

Issuance by insurers, 732.125

Licensure requirements, broker-dealers and investment advisers, 59.175

Life insurance, sale with, requirements, 746.140

Obligations guaranteed by mortgage insurance, 742.282, 742.284

Registration, 732.125

Rules, 732.420, 732.430, 732.435, 732.445, 732.450, 732.455

Sale with policies, 746.025, 746.140

Valuation, 733.165

**Self-insurance programs, Insurance Code exemption**, 731.036

**Self-service storage facilities**, see **SELF-SERVICE STORAGE FACILITIES**

### 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

(Generally), 746.320, 746.330, 746.340, 746.350, 746.360

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 and liquidity of insurers

Assessments, see **Own risk and solvency assessments**, this topic

Guaranty of insolvent insurers, see **Guaranty of insolvent insurers**, this topic

Holding companies, see **Holding company systems**, this topic

Liquidation and rehabilitation, see **Liquidation and rehabilitation**, this topic

**Standard provisions**, 742.021

**Standard Valuation Law**, see **Valuation**, this topic

## INSURANCE AND INSURERS (Cont.)

### 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 OFFICERS 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

Affordable housing coverage, 735.410

Application of statutes, 735.492

Contracts, validity, 735.440

Definitions, 731.144, 735.405

Evidence of insurance, 735.435

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

Surplus Line Association of Oregon, 735.430

Unauthorized insurance regulation, exception, 746.360

### Taxes

Certificate of authority, conditioned on payment, 731.410

Collection, disposition, 731.292

Corporate taxation, see **CORPORATE TAXATION**

Directors and officers, invalid, payment, nonliability, 731.844

## INSURANCE AND INSURERS (Cont.)

### Taxes (Cont.)

Enforcement, limitations, 731.836

Fire premiums, 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**

Tests, see **Investigations and examinations**, this topic

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  
(Generally), 746.005 et seq.

Acquisitions, monopoly or substantial diminishment of competition, orders, 732.542, 732.544

Advertising, misleading, 746.110

Bonds, inducement, policy sale, 746.025

Certificate of authority requirement, 731.354, 746.340

Claim settlement practices, unfair, 746.230, 746.233

Competition restricting contracts, 746.160

Compliance with law, 731.022

Contracts, inducement, rate control, 746.025, 746.160

Credit history or insurance score, use, 746.650, 746.661, 746.662, 746.663

Credit life, health, choosing insurer, 746.220

Deceptive practices, 746.240

Depository institutions, see **FINANCIAL INSTITUTIONS**

Discrimination, see **Discrimination**, this topic

Dividends, misrepresentation, 746.075

Driving record, private auto insurance, 746.260

Enforcement, see **Enforcement of laws**, this topic

Environmental claims, settlement, 465.479, 465.484

Exemptions, 746.005, 746.065, 746.360

Eye care services, limiting coverage, 746.125

False

Filings, 731.260, 731.992

Statements about insurers, 746.075, 746.110

Fictitious grouping, 737.600

Filings, false, misleading, 731.260, 731.992

Financial condition, misrepresentation, 746.075

## INSURANCE AND INSURERS (Cont.)

### Trade practices and offenses (Cont.)

- Fraud, deceit, misrepresentation, 746.075, 746.100, 746.110
- Free insurance, inducement, policy sale, 746.130
- Groups, persons or risks, combining, experience, dividend purposes, 746.150
- Hearings
  - Noncompliance, 746.015
  - Unfair discrimination, 746.015
- Inducements, policy sale, 746.025, 746.035, 746.130, 746.140
- Industrial life insurance, exemption, 746.005
- Insurable interest required, 743.040
- Joint underwriters, regulation, 737.390
- Libel, slander of insurers, 746.075, 746.110
- Life insurance, see **LIFE INSURANCE**
- Loans, property securing, insuring, depository institutions, 746.195, 746.201
- Misrepresentation, fraud, deceit, 746.075, 746.100, 746.110
- Noncompliance, notice, 746.015
- Penalties, 731.988, 731.992
- Personal or controlled insurance, 746.065
- Policies
  - Misrepresentation, 746.075
  - Rating filings, compliance with, 737.330
- Portable electronics insurance, 646A.841
- Premium financing
  - Agreements, form, contents, effect, 746.475, 746.525
  - Applicability of law, 746.425
  - Attorney fees, actions to enforce rights, award, prevailing party, 746.530
  - Cancellation of insurance policy, conditions, 746.505, 746.515
  - Charges, regulation, 746.485, 746.495
  - Definitions, 746.405
  - Inquiries from director to premium finance companies, 746.422
  - Interest, 746.485
  - Notice to insurer, 746.475
  - Premium return, insurance policy cancellation, 746.515
  - Prepayment, interest refund, 746.485
  - Recommending premium finance company, insurer, 746.470
  - Records required, form, inspection, 746.465
  - Security interest of agreement, 746.525
  - Unearned premium due, calculation, 746.515
- Premium overcharge, 746.120
- Producers, see **INSURANCE PRODUCERS, ADJUSTERS, AND CONSULTANTS**, generally
- Rate, see **Rates**, this topic
- Rebates, 746.045, 746.055, 746.065
- Reserve requirements, misrepresentation, 746.075
- Risks
  - Discrimination, 746.015, 746.018
  - Fictitious grouping, 737.600
- Rules
  - Life insurance, regulating replacement, 746.085
  - Motor vehicle repair shops, 746.305
  - Property, inland marine, casualty or surety insurance, dividend groupings, 746.150
  - Rebates, 746.045
- Securities, inducement, policy sale, 746.025, 746.140
- Statutes, compliance with, construction, 731.022
- Stock, inducement, policy sale, 746.025
- Surplus, share, misrepresentation, 746.075
- Title insurance, commissions, rebates, inducements, 746.055, 746.130
- Travel insurance, 744.109

## INSURANCE AND INSURERS (Cont.)

### Trade practices and offenses (Cont.)

- Unauthorized insurance transactions (Generally), 746.310
  - Attorney fees, 746.350
  - Certificate of authority, requirement, 731.354, 746.340
  - Court proceedings, motions, pleadings, requirements, 746.340
  - Default judgment, limitation, 731.324, 746.330
  - Definition, 731.066
  - Deposits, 731.328, 746.340
  - Exceptions, regulation, 746.360
  - Injunctions, 731.356
  - Liability, insurance producers, 746.310
  - Pleadings, motions, requirements, 746.340
  - Process service
    - (Generally), 746.320, 746.330, 746.340, 746.350, 746.360
    - Secretary of State, on, 731.324, 731.328
    - Regulation, exceptions, 746.360
    - Reinsurance, exception, 746.310, 746.360
  - Undefined practices injurious to public, 746.240
  - Unfair claim settlement practices, 746.230, 746.233
  - Unrelated business transactions, 731.450
  - Wet marine and transportation, exemption, 746.005
- Traffic patrols, students engaging in, liability insurance**, 332.435
- Transacting insurance**
  - Definition, 731.146, 731.486
  - Other jurisdictions, 731.454
- Transfers, domicile**
  - Other state, 731.364, 731.365
  - Unincorporated foreign insurer, 731.367
- Transportation**, see **Marine and transportation insurance**, this topic
- Travel insurance**, see **TRAVEL INSURANCE AND PROTECTION PLANS**, generally
- Tribal governments, police officers**, 181A.944
- Trusts**, see **TRUSTS AND TRUSTEES**
- Ultra vires acts, insurers**, 732.210
- Umbrella policies, commercial liability, cancellation and nonrenewal, exemption**, 742.710
- Unauthorized transactions**, see **Trade practices and offenses**, this topic
- Underground storage tanks**, 466.795, 466.815
- Underwriters**, 742.026
- Underwriting decisions, adverse**, see **Adverse underwriting decisions**, this topic
- Unearned premium reserves**, 733.060, 733.070, 733.090
- Unemployment**, see **UNEMPLOYMENT INSURANCE**, generally
- Unit ownership property**, 100.615
- United States**, see **UNITED STATES**
- Universities**, see **COLLEGES AND UNIVERSITIES**
- Unlawful practices**, see **Trade practices and offenses**, this topic
- Unmanned aircraft systems**, 837.365
- Valuation**
  - Assets other than securities, 733.160
  - Reserve liabilities
    - Annual valuation, 733.328
    - Appointed actuary; opinion, liability, 733.331
    - Confidential information, disclosure, 733.337
    - Definitions, 733.325
    - Exemptions, 733.340
    - Rules, 733.331
    - Valuation manual
      - Data submissions in accordance with, 733.334
      - Defined, 733.325

## INSURANCE AND INSURERS (Cont.)

### Valuation (Cont.)

- Securities, 733.165
- Standard Valuation Law
  - (Generally), 733.300 et seq.
  - Actuary, opinion, 733.304
  - Aggregate reserves, 733.316
  - Alternative standards of valuation, 733.318
  - Amount of required reserves, 733.312, 733.314
  - Establishing in accordance with, variable life and annuity policies, 733.115
  - Interest rates, minimum standard for valuation, determining, 733.310
  - Methods for life insurance and annuity and pure endowment contracts, 733.302
  - Minimum reserves, certain policies, 733.320, 733.322
  - Minimum standards
    - Annuities and pure endowment contracts, computation, 733.308
    - Life insurance, industrial insurance, annuities and pure endowment contracts, computation, 733.306
    - Opinion of actuary, 733.304
    - Rules, 733.304
    - Short title, 733.300

### Vehicle protection product warranties, Insurance Code exemption, 646A.432

### Venue

- Delinquency proceedings, 734.110
- Insurer liquidation, rehabilitation proceedings, 734.110

### Verification, see VERIFICATION

### Violations of law, see Crimes and offenses, this topic

### Waiver

- Fire, policy provision, 742.222
- Policies, claims administration, 742.056
- Withdrawal of insurers, 731.512

### Warehouse, grain in storage, 586.315

### Warranties, insured statements, deemed representations, 742.208

### Watershed grant recipients, 541.934

### Weather modification districts, see WEATHER MODIFICATION DISTRICTS

### Website posting of policies, 742.046

### Wet marine and transportation, see Marine and transportation insurance, this topic

### Wildfires, see WILDFIRES AND WILDFIRE PREVENTION

### Willamette Falls Locks Authority, 196.220, 196.235

### Withdrawal

- Commercial liability insurance, 731.482
- Insurers, 731.512
- Reinsurance, required, 731.512

### Witnesses, subpoenas, 731.232

### Workers' compensation, see WORKERS' COMPENSATION

### Writings, requirements (generally)

- Explanation of premium increase, policy renewal, 742.075
- Health and life insurance
  - Consent of insured, 743.038
  - Request for continuation of group coverage, 743B.347
- Notice to insured to effectuate laws, 731.259

## INSURANCE COMMISSIONER

(Generally), 705.105

## INSURANCE FUND

- (Generally), 278.425, 278.435
- Claims, approval, 278.050
- Deductibles, establishment, 278.050
- Investment, 293.701
- Media property, coverage, contributions and replacement expenses, 278.075
- Payments into, 278.052
- Payments out of, 278.022, 278.050
- Reports to legislature, 278.440
- Tort claims, public bodies, 278.120, 278.125, 278.150

## INSURANCE GUARANTY ASSOCIATION, OREGON

- (Generally), 734.510 et seq.
- Board of directors
  - (Generally), 734.560
  - Immunity from legal action, 734.690
  - Reports, 734.650, 734.660
- Creation, 734.550
- Duties and powers, generally, 734.570, 734.580
- Immunity from legal action, 734.690
- Membership required, 734.550
- Regulation, 734.660
- Reports, 734.635

## INSURANCE PRODUCERS, ADJUSTERS, AND CONSULTANTS

### Adjusters

- (Generally), 744.502 et seq.
  - Classes of insurance, 744.531
  - Continuing education, 744.521
  - Credit life or credit health insurance, adjusting claims, 744.575
  - Definitions, 744.502
  - Discipline, penalties, 744.521, 744.584, 744.994
  - Liability, law violation, 731.988, 731.992
  - Licensure
    - Amendment, 744.521, 744.523
    - Application, 744.518
    - Business entities, 744.518, 744.523
    - Classes of insurance, 744.531
    - Examinations, 744.525, 744.528
    - Exemptions, 744.515
    - Fees, 731.804, 744.518, 744.521
    - Issuance, 744.521, 744.523
    - Nonresident adjusters, 744.528, 744.538
    - Probation, 744.584
    - Qualifications, 744.525, 744.528
    - 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, 744.061**
- Certificate of deposit, in lieu, trust account, 744.084**

## **INSURANCE PRODUCERS, ADJUSTERS, AND CONSULTANTS (Cont.)**

**Commissions and service fees, licensees accepting,** 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**

### **Licenses and permits**

Adjusters, see **Adjusters**, this topic

Consultants, see **Consultants**, this topic

### **Fees**

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

## **INSURANCE PRODUCERS, ADJUSTERS, AND CONSULTANTS (Cont.)**

### **Managing general agents (Cont.)**

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**

(Generally), 744.052 et seq.

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

### **Application**

Business entities, 744.059

Forms, 744.059, 744.064

Nonresident insurance producers, 744.063, 744.064, 744.082

Resident insurance producers, 744.059

Classes of insurance, 744.053, 744.062

Complaints against insurance producers, 731.288

Exemptions, 744.056

Failure to procure, 731.988

Fees, 731.804, 744.058, 744.072

Industry designations, certain requirements, exemption, 744.067

Limited class credit insurance producers, 744.063

Limited lines travel insurance producers, 744.104

Nonresident insurance producers, 744.063, 744.064, 744.082

Reciprocity, 744.064, 744.082

## INSURANCE PRODUCERS, ADJUSTERS, AND CONSULTANTS (Cont.)

### Producers (Cont.)

#### Licenses (Cont.)

- Refusal, revocation, or suspension, 744.074, 744.079, 744.994
- Renewal or reinstatement, 744.072
- Requirement, transactions, 744.053
- Resident insurance producers, 744.058, 744.059, 744.067
- Risk retention groups, 735.350
- Surplus lines, 744.063
- Temporary license, 744.073
- Term, 744.072

#### Life insurance

- Annuities, sale or recommendation, 743.262
- Replacement policies, 746.085

#### Limited class credit insurance

- Defined, 744.052
- Instruction, providing, insurers, 744.059

#### Long term care insurance, training, 744.088

#### Managing general agents, see **Managing general agents**, this topic

#### Military service, 744.072, 744.073

#### 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

#### Premium financing regulation, 746.425, 746.475, 746.505, 746.515

#### 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 producers**, this topic

#### Termination, 744.068, 744.079, 744.081

#### Title insurance, 744.056, 744.086

#### Travel insurance, see **TRAVEL INSURANCE AND PROTECTION PLANS**, generally

#### Unemployment insurance exclusion, 657.085

#### Unlicensed, compensation, prohibited, 744.076

#### **Real estate licensees, license exemption, 744.056**

#### **Risk retention, licensing, insurance producers, 735.350**

### Rules

#### Adjusters

- Classes of insurance, 744.531
- Licenses, 744.518, 744.525, 744.528
- Notice requirements, 744.581
- Temporary permits, 744.555

#### Commission or service fee, acceptance, 744.077, 744.091, 744.093

#### Consultants

- Classes of insurance, 744.626
- Client disclosure statements, 744.650
- Continuing education, 744.665
- Errors and omissions insurance, 744.635
- Licenses, 744.611, 744.619, 744.621
- Notice requirements, 744.641

#### Producers

- (Generally), 744.062

## INSURANCE PRODUCERS, ADJUSTERS, AND CONSULTANTS (Cont.)

### Rules (Cont.)

#### Producers (Cont.)

- Certificate of deposit in lieu of trust account, evidence, 744.084
- Continuing education, 744.072
- Errors and omissions insurance, certificate, 744.303
- Examinations, 744.058, 744.064
- Fees, 744.058, 744.072
- Managing general agents, 744.314
- Notice, business entities, 744.068
- Solicitation or sale of policy, retail and wholesale producers, 744.093
- Travel insurance, 744.124
- Trust account, premium funds, 744.083
- Surplus lines insurance, 735.410, 735.435, 735.455, 735.465, 735.470
- Third party administrators
  - Errors and omissions insurance, 744.726
  - Insurer responsibility, 744.740
  - Licensing, 744.704, 744.712
  - Reinsurance intermediary manager, errors and omissions insurance, 744.818
  - Travel insurance, 744.124

#### **Surplus line insurance producers**

- 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, see TRAVEL INSURANCE AND PROTECTION PLANS**, generally

#### **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**

#### **Psilocybin licenses and permits, suspension, 475A.566**

#### **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, 81.200, 81.203**

#### **Intellectual property, see INTELLECTUAL PROPERTY**, generally

#### **Secured transactions, see SECURED TRANSACTIONS**

## **INTANGIBLES (Cont.)**

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**, generally

## **INTERCOLLEGIATE ATHLETIC FUND**

(Generally), 461.535

## **INTEREST**

Adverse or pecuniary, see **ADVERSE OR PECUNIARY INTERESTS**, generally  
Evidence, see **EVIDENCE**  
Money, see **INTEREST (MONEY)**, generally

## **INTEREST (MONEY)**

(Generally), 82.010, 82.020, 82.025  
Abandoned or unclaimed property, delivery within time prescribed, failure, 98.416  
Agricultural commodity sales, 576.705  
Alcoholic beverage licenses, in lieu deposit, 471.155  
Banks  
Deposits during liquidation, 711.525

## **INTEREST (MONEY) (Cont.)**

### **Banks (Cont.)**

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, 294.378

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

Capital Access Fund, 285B.119

Cemeteries, city improvement assessment funds, 223.775

Cigarette tax, see **CIGARETTE TAX**

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**

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, usury, 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 DISTRICTS**

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 abatement cost recovery, 476.272, 477.068

Forfeitures, criminal activities, interest accrual, 131.564, 131A.080, 131A.090

Garnishment, cost recovery, 18.999

### **Geothermal heating district**

Assessments, delinquent payment, 523.280, 523.290  
Bonds, 523.410, 523.460, 523.470

Health district bonds, 440.380

Improvement district bonds, rates, 554.220, 554.280

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

### **Insurance**

Accounts of insurers, 317.655, 733.220  
Investments, insurers, prohibited, 733.780  
Life insurance, see **Life insurance**, this topic  
Policies  
Age, sex misstatement, 743.264  
Annuities, 743.255, 743.264, 743.270, 743.273  
Coupon, restrictions, 743.243

## INTEREST (MONEY) (Cont.)

**Insurance** (Cont.)  
**Policies** (Cont.)  
Credit health and life insurance, 743.379  
Loans, 743.186  
Premiums, adjustments, fraud, creditor recovery, 743.046, 743.216  
Reinstatement, 743.189, 743.230, 743.270, 743.271  
Premium financing, 746.485  
Prepayment, premium financing, 746.485  
Unpaid claims, health insurance, 743B.452

**Irrigation districts**  
**Bonds**  
Payment, first four years interest, sum sufficient, issuance amount, 545.515  
Rates, 545.517, 545.521, 545.557, 545.585  
Charges, unpaid, 545.496

**Judgments**, 24.140, 82.010, 137.183  
**Late charges, computation of interest**, 82.020  
**Legal rate**, 82.010, 82.020, 82.025  
**Legislation, special or local, prohibition**, CONST. IV §23  
**Lender security protection deposits**, 86.245, 86.250

**Life insurance**  
Borrowing by group policyholders, 743.358  
Credit life insurance, 743.379  
Insurer failure to pay claim within certain time, 743.192, 743.327  
Loans on policy, rates, 743.187

**Limitation of actions, payment effect**, 12.090, 12.230, 12.240

**Loans**  
Computation, 82.020, 82.025  
Consumer finance companies, rate computation, 725.340  
Legal rate, 82.010  
Loan companies, 725.340  
Maturity, repayment before, 83.620  
Payday and title loans, 725A.060, 725A.062, 725A.064  
Refund anticipation loans, disclosures, 673.712  
Residential energy conservation programs, 469.633, 469.651, 469.715  
Small scale local energy projects, 470.150  
Veterans, see **VETERANS**  
Water development projects, 541.741

**Local and tribal government investment pool**, 294.850, 294.855, 294.860, 294.865

**Local Government Employer Benefit Trust Fund**, 294.730

**Mass transit district bonds, rates**, 267.330  
**Maximum rate**, 82.010, 82.020, 82.025  
**Medical debts**, 442.615, 646A.677  
**Metropolitan Service District bonds**, 268.520  
**Militia, active service, rate limitations, debts**, 399.240

**Motor carrier security deposits**, 825.506

**Negotiable instruments**  
(Generally), 73.0112  
Default, 73.0304

**Oil and gas tax**, 324.170, 324.210  
**Park and recreation district bonds**, 266.518  
**Pawnbrokers, limits**, 726.390  
**Payday loans**, 725A.060, 725A.064  
**Prepayment, loans, credit**, 83.620  
**Principal and Income Act, Uniform**, see **PRINCIPAL AND INCOME ACT, UNIFORM**, generally  
**Property tax refunds**, 311.806, 311.812  
**Public bonds**, see **BONDS**  
**Public Employees Retirement Fund, interest, payments from fund**, 238.470

## INTEREST (MONEY) (Cont.)

**Public funds, deposits**, see **DEPOSITORY OF PUBLIC FUNDS**  
**Public improvement contracts**, 279C.570  
**Rate, maximum**, 82.010, 82.020, 82.025  
**Real estate licensees, clients' trust accounts**, 696.241

**Realty contracts, lender security protection deposits**, 86.245, 86.250  
**Refund anticipation loans, disclosures**, 673.712  
**Repayment restrictions, loan agreements**, 82.150, 82.160, 82.170

**Retail installment contracts**, see **RETAIL INSTALLMENT CONTRACTS**, generally  
**Retirement contributions, public employers, delinquent**, 238.705  
**Sanitary district bonds**, 450.110, 450.265, 450.280, 450.303  
**Security sales, illegal**, 59.115  
**Service charge, defined, retail installment contract**, 83.010  
**Sewage disposal services, license applicants, deposits in lieu of bond**, 454.710  
**Sewage facility bonds, local governments**, 224.340, 454.135, 454.245  
**Small scale local energy projects**  
Bonds, 470.240, CONST. XI-J §2  
Loans, rate, 470.150  
**Special or local statutes forbidden**, CONST. IV §23  
**State accounts overdue**, 293.462  
**State building utilities, equipment purchases**, 276.218

**State finance**  
Common School Fund loans and investments (Generally), 327.425, CONST. VIII §2  
Reimbursements, earnings failure, 327.482, 327.484  
Repayment, collection, 327.440, 327.445, 327.450  
Deposits, see **DEPOSITORY OF PUBLIC FUNDS**  
Investments, 293.718, 293.741, 293.746, 293.751  
Overdrafts, 293.171  
Rainy Day Fund, Oregon, 293.144  
Transferred moneys or credits, 293.220

**Taxation**, see **TAXATION**  
**Title loans**, 725A.060, 725A.062  
**Trust business, security deposit**, 709.120  
**Trust companies, exemption, certain rates**, 82.025  
**Unemployment insurance**, see **UNEMPLOYMENT INSURANCE**  
**Usury**, 82.010  
**Veterans loans**, see **VETERANS**  
**Wages, business in receivership**, 652.500  
**Warrants, municipal**, 287A.472

**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' COMPENSATION**

**INTERFERENCE**  
Agriculture, see **AGRICULTURE AND HORTICULTURE**

## **INTERFERENCE (Cont.)**

**Animals**, see **ANIMALS**  
**Custodial**, see **CUSTODIAL INTERFERENCE**, generally  
**Firefighting**, 162.257, 837.374  
**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**, see **LIVESTOCK**  
**Militia**, 399.115, 399.135  
**Parole and probation officer**, 162.247  
**Peace officers**, see **PEACE OFFICERS**  
**Pesticide applications, forests**, 527.796  
**Public land survey corners or accessories**, 209.140  
**Public transportation**, 166.116, 811.160  
**Reports, making**, 165.572  
**Ticket sales to entertainment events, unlawful software**, 646.608, 646A.115  
**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  
**Aquatic invasive species check stations**, 830.590  
**Biopharmaceutical crops, regulation**, 561.740  
**Boats and boating**, see **BOATS AND BOATING**  
**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, Oregon**, 180.345  
**Cigarettes**, see **TOBACCO, SMOKING, AND INHALANT DELIVERY SYSTEMS**  
**Cities**, see **CITIES**  
**Civil forfeitures, distribution of proceeds**, 131A.355, 131A.360  
**Coast Trail, Oregon**, 390.308  
**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 EXCELLENCE, OREGON**, generally  
**Dams**, 540.488  
**Districts**, see **DISTRICTS**

## **INTERGOVERNMENTAL COOPERATION (Cont.)**

**Drainage and flood control**, 547.067  
**Eastern Oregon Border Economic Development Board**, 284.801  
**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  
**Feeds, commercial animal**, 633.083  
**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 **GEO THERMAL 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**  
**Housing Choice Landlord Guarantee Program**, 456.395  
**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**  
**Interoperable communications, statewide plan**, see **COMMUNICATION INTEROPERABILITY PLAN, OREGON STATEWIDE**, generally  
**Interstate**, see **INTERSTATE COOPERATION**, generally  
**Investment pools, local and tribal governments**, 294.820  
**Juniper treatment grant program**, 568.973  
**Juveniles**, see **JUVENILE DELINQUENCY AND DEPENDENCY**  
**Law libraries**, 9.820  
**Local community corrections programs plans**, 423.525  
**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  
**Metro urbanizable lands, land use planning**, 197A.340  
**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

## **INTERGOVERNMENTAL COOPERATION (Cont.)**

**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 INHALANT DELIVERY SYSTEMS**  
**Tolls and tollways, 383.002, 383.005, 383.009, 383.035**  
**Transferable development credits, 94.538**  
**Transportation**  
    **Fuel taxes, 319.382, 319.525, 319.950**  
    **Greenhouse gas emissions, statewide strategy, see CLIMATE CHANGE**  
    **Highways and roads, see HIGHWAYS AND ROADS**  
    **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**  
    **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**

## **INTERGOVERNMENTAL COOPERATION (Cont.)**

**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, 568.973**  
**Wildfires and wildfire prevention, see WILDFIRES 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**

## **INTERMENT**

**See BURIAL, generally; CREMATION OR REDUCTION 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, INFORMATION SYSTEMS, AND ELECTRONIC INFORMATION, generally**

## **INTERNS**

**See LABOR AND EMPLOYMENT**

## **INTEROPERABLE COMMUNICATIONS PLAN**

**See COMMUNICATION INTEROPERABILITY PLAN, OREGON STATEWIDE, generally**

## **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**

### Court 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 Certification 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  
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**

### Fees

Court interpreters, certification, 45.291  
Health care interpreters, certification, 413.558  
Sign language interpreters, 676.753, 676.756, 676.759, 676.760, 676.783

### Health care interpreters

Certification, 413.556, 413.558  
Collective bargaining, state employment status, 413.562  
Contracts with nonprofit entities, 413.564, 413.565  
Definitions, generally, 413.550  
Enforcement authority, registry, 413.561  
Interpreter management system, 413.564  
Legislative findings, policy, 413.552  
Medical assistance program  
Interpreter management system, 413.564  
Reimbursements, 414.726  
Oregon Council on Health Care Interpreters, 413.554, 413.556, 413.558, 413.560  
Prescription drugs, 689.564  
Qualifications, 413.558  
Records, 413.559, 413.563  
Recruitment and retention program, 413.565  
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

### Sign language interpreters

Contracts, state agencies, 185.230  
Court proceedings, see **Court proceedings**, this topic  
Educational settings, 185.225  
Health care interpreters, see **Health care interpreters**, this topic  
Licensed interpreters  
(Generally), 676.750 et seq.

## INTERPRETERS AND TRANSLATIONS

(Cont.)

### Sign language interpreters (Cont.)

Licensed interpreters (Cont.)

Board, see **SIGN LANGUAGE INTERPRETERS, STATE BOARD OF**, generally  
Confidentiality of acquired information, 676.774  
Definitions, 676.750  
Discipline, 676.612, 676.777  
Exemptions, 676.771, 676.772  
Fees, 676.753, 676.756, 676.759, 676.760, 676.783  
Injunctions, 676.613  
Out-of-state licensees, exemption, 676.772  
Penalties, 676.789, 676.992  
Registry, 676.783  
Rules, 676.772, 676.783, 676.786  
Titles, use, 676.771  
Types of licenses  
General, 676.756  
Interpreter-in-training, 676.760  
Provisional, 676.759  
Supervisory, 676.753  
Privileged information, 40.272, 676.774  
Public meetings, 192.630  
Unlicensed provision of services, 676.771, 676.772  
**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 PERSONS**

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

**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, 824.425, 824.430, 824.435

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

## INTERSTATE AGREEMENTS AND COMPACTS (Cont.)

**Columbia River**  
Columbia River Gorge Compact, see **COLUMBIA RIVER**  
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 **COMMERCIAL FISHING**

**Commercial fishing**, see **COMMERCIAL FISHING**

**Corrections**  
Agreement on Detainers, see **DETAINERS, AGREEMENT ON**, generally  
Interstate Corrections Compact, see **EXTRADITION**  
Interstate Forest Fire Suppression Compact, 421.296, 421.297, 421.298  
Western Interstate Corrections Compact, see **CORRECTIONAL INSTITUTIONS AND PROGRAMS**

**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 DELINQUENCY AND DEPENDENCY**

**Klamath River**  
Dam removal, 757.742  
Klamath River Basin Compact, 542.610, 542.620, 542.630

**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

**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

## INTERSTATE AGREEMENTS AND COMPACTS (Cont.)

**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

**Railroad transportation**, 824.420, 824.425, 824.430, 824.435

**Retirement Savings Board, Oregon**, 178.205

**Tax Compact, Multistate**, see **MULTISTATE TAX COMPACT**, generally

**Teacher Mobility Compact, Interstate**, 342.187

**Tolls and tollways**, 381.725, 383.002, 383.035, 383.150

**Western Interstate Corrections Compact**, see **CORRECTIONAL INSTITUTIONS AND PROGRAMS**

**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, 98.424

**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, 824.425, 824.430, 824.435

**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

**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**, 723.136

**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

**Emergencies and disasters**, see **EMERGENCIES AND DISASTERS**, generally

**Energy resource emergencies**, 176.755

**Ferries**, see **FERRIES**

## **INTERSTATE COOPERATION (Cont.)**

**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  
**Railroad transportation,** 824.420, 824.425, 824.430, 824.435  
**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  
**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  
**Walla Walla Water 2050 Strategic Plan,** 536.605  
**Warehouse examination programs**  
(Generally), 586.235  
Contiguous state governments, 586.235  
**Waste flows between states, avoiding disruption,** 465.378  
**Water Resources Department or Commission, generally,** 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  
**Battersers, 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**  
**Parole, prisoners,** 144.125  
**Release assistance officers,** 135.235

## **INTESTATE SUCCESSION**

See **PROBATE**

## **INTIMIDATION**

**Abusive litigants, ORCP 35**  
**Bias crimes, see BIAS CRIMES, generally**  
**Display of noose,** 163.191  
**Schools and school districts, see SCHOOLS AND SCHOOL DISTRICTS**  
**Stalking, see STALKING, generally**

## **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

## **INTOXICATION (Cont.)**

- Local laws or regulations, prohibitions,** 430.402
- Races, wagering,** 462.190
- Surfing under influence,** 830.365
- 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, 830.590
    - Draining water before transporting boat, 830.302
    - Intergovernmental agreements, 830.590
    - Knowingly transporting aquatic invasive species, prohibition, 830.999
    - 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
      - Watercraft check stations, 830.589, 830.590, 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 SPECIES COUNCIL**, generally
  - Plant pests,** see **AGRICULTURE AND HORTICULTURE**
  - Weed control,** see **AGRICULTURE AND HORTICULTURE**

## **INVASIVE SPECIES COUNCIL**

- (Generally), 570.770
- 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 ombudsmen,** 570.790
- Chairperson and vice chairperson,** 570.775

## **INVASIVE SPECIES COUNCIL (Cont.)**

- Duties and powers, generally,** 570.755
- Invasive Species Coordinator,** 570.780
- Legislative findings,** 570.750
- Meetings,** 570.775
- Members,** 570.770, 570.775
- Reports,** 570.755, 570.815
- Rules,** 570.755, 570.775

## **INVENTIONS**

- See **INTELLECTUAL PROPERTY**, generally; **PATENTS 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**
- Animals,** see **ANIMALS**
- 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
- 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**

## INVESTIGATIONS AND

### INVESTIGATORS (Cont.)

Cosmetics, animal testing, 646A.021  
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  
Dental laboratories, 676.608  
Depositories of public funds, 295.071  
Discount medical plan organizations, 735.641  
Domestic relations suits, charging parties, 107.425  
Drone aircraft, law enforcement use, 837.340  
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 and waste water specialists, complaints, 676.608, 700.111  
Escrow agents, 696.545  
Expenses, entitlement, person for whom counsel appointed, 135.055  
Firearms, 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, 676.608  
Health professionals, generally, see HEALTH PROFESSIONALS  
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.201, 181A.340, 181A.345  
Identity Theft Protection Act, Oregon Consumer, 646A.624  
Industrial hemp, see INDUSTRIAL HEMP  
Information collection and disclosures, liability, 746.685  
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

## INVESTIGATIONS AND

### INVESTIGATORS (Cont.)

Livestock, see LIVESTOCK  
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  
Medical imaging practitioners, 688.525, 688.600  
Midwives, violations, 676.608  
Missing persons, see MISSING PERSONS, generally  
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, 689.135, 689.151, 689.153, 689.405, 689.445  
Physical therapists, 688.140  
Physicians and surgeons, see PHYSICIANS AND SURGEONS  
Podiatric physicians, see PODIATRIC PHYSICIANS  
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, 696.668, 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, 431.120
- 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 **UNDERGROUND 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, see **WEAPONS AND FIREARMS**
- Wildfires, see **WILDFIRES AND WILDFIRE PREVENTION**
- Wiretapping and eavesdropping, see **WIRETAPPING 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
- Booking photos, release by law enforcement agency, 133.870
- 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

- (Generally), 293.706
- Contracts, 293.741
- 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
  - To legislature, see **LEGISLATURE**
- 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 disposition facilities, 97.665, 97.820, 97.830
- Clerks of courts, partition proceeds, 105.370, 105.385
- Client security fund, Oregon State Bar, 9.635
- Colleges and universities, see **COLLEGES AND UNIVERSITIES**
- Commercial code, securities, see **COMMERCIAL CODE**
- 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, 294.850
  - 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
- Digital assets, see **DIGITAL ASSETS**, generally
- Economic development, see **ECONOMIC DEVELOPMENT**, generally
- Electric power joint operating agency bonds, 262.085
- Energy efficiency and sustainable technology loan program financial managers, 470.590, 470.595

## INVESTMENTS (Cont.)

**Exchange facilitators, regulation, see EXCHANGE FACILITATORS**, generally

**Federal Housing Administration mortgages, bonds**, 86.620

**Fiduciaries**, see **FIDUCIARIES**

**Financial institutions**, see **FINANCIAL INSTITUTIONS**

**Forestry, long term, encouragement**, 526.465

**Fraternal benefit societies**, 748.412

**Hospital financing authority bonds, in**, 441.555

**Housing authorities**, 456.120, 456.315

**Income taxation**, see **INCOME TAX (STATE)**

**Institutional funds, prudent management, see CHARITABLE AND BENEVOLENT ORGANIZATIONS**

**Insurance companies**, see **INSURANCE AND INSURERS**

**Investment advisors, real estate investment services, registration exemption**, 696.030

**Investment Council, Oregon**, see **INVESTMENT COUNCIL, OREGON**, generally

**Life settlement investment agents, license**, 744.324

**Local governments**, see **Public bodies**, this topic

**Low Income Community Jobs Initiative, Oregon**, see **LOW INCOME COMMUNITY JOBS INITIATIVE, OREGON**, generally

**Mass transit districts**, 267.394

**Money transmission businesses**, 717.200, 717.215

**Mortgage associations, national, debentures, in**, 86.620

**Oregon 529 Savings Network**, see **OREGON 529 SAVINGS NETWORK**, generally

**Probate**, see **PROBATE**

**Public bodies**  
(Generally), 294.035, 294.125  
Approved lists, 294.035, 294.046  
Bond funds, 294.035, 294.040, 294.052, 294.053  
Custodial officer  
(Generally), 294.145  
Definition, 294.004  
Liability, liquidation, loss of principal, 294.047  
Prohibited conduct, 294.145  
Short-term notes, 294.048  
Deferred compensation funds, 294.033, 294.035  
Definitions, 294.004  
Economic development, see **ECONOMIC DEVELOPMENT**, generally  
Examination and audit, 294.155  
Funds to be invested, 294.035  
Liquidation, 294.047, 294.048  
Maturity, 294.135  
Pool  
(Generally), 294.805 et seq.  
Accounts for government units, 294.870, 294.875  
Authorization by governing bodies, 294.810  
Bond legality opinions, 294.855  
Collection of principal and interest, 294.860  
Contracts, 294.850  
Counseling services, 294.855  
Defaults, procedures, 294.860  
Definitions, 294.805  
Distribution of income, 294.860  
Examinations and audits, 294.880  
Expenses, monthly deductions, 294.865  
Funds authorized for investment, 294.035  
Interest, income, 294.850, 294.855, 294.860, 294.865  
Intergovernmental agreements establishing pools, 294.820  
Investment agreements, 294.035, 294.810

## INVESTMENTS (Cont.)

**Public bodies (Cont.)**  
Pool (Cont.)  
Investment and reinvestment of pool funds, 294.845  
Limitation on funds, 294.810  
Loss or gain allocation, market value computation, 294.860  
Maturity dates, limit, 294.831  
Merger or subsequent separation of pool and Oregon Short Term Fund, 294.882  
Mortgage services, 294.855  
Objective of investments, 294.831  
Oregon Short Term Fund, see **SHORT TERM FUND, OREGON**, generally  
Policies, Oregon Investment Council, 294.840  
Prohibited conduct by investment officer, 294.847  
Records, 294.870, 294.875  
Reports, 294.870, 294.875, 294.880  
Rules, 294.815, 294.825, 294.895  
Standard of care, 294.835  
State Treasurer as investment officer, 294.825  
Stocks, prohibition, 294.835  
Time periods, 294.815  
Title instruments, custody, 294.860  
Withdrawal of funds, 294.815  
Public investment fraud, see **Public investment fraud**, this topic  
Reports  
(Generally), 293.857  
Custodial officer, 294.155  
Pool, 294.870, 294.875, 294.880  
Repurchase agreement transaction, maximum term, 294.135  
Restrictions, 294.035, 294.040  
Rules  
(Generally), 293.857  
Pool, 294.815, 294.825, 294.895  
Separate accounts, 293.857  
State investments, see **STATE FINANCE**  
State Treasurer  
Federal obligations, list, 294.046  
Pool investment officer, 294.825  
Title, receiving evidence of, 294.145  
TriMet, 267.394  
Warrants, 294.053  
Withdrawal, borrowing in lieu, 294.048

**Public investment fraud**  
(Generally), 162.117  
Construction of laws, 162.121  
Damage action, 30.862  
Illegal conduct, State Treasury, non-defense, 162.118  
Racketeering, 162.119

**Public records disclosure exemptions**, 192.355

**Public utilities**, see **PUBLIC UTILITIES**

**Pyramid clubs, unlawful**, 646.608, 646.609

**Racketeering proceeds**, 166.720

**Retirement Savings Board, Oregon**, 178.205

**School finance**, see **SCHOOL FINANCE**

**Security interests, investment property, entitlements and security accounts**, 79A.1060, 79A.3050, 79A.3120, 79A.3280

**Severance pay, investing in small business, income tax subtraction**, 316.856

**State**, see **STATE FINANCE**

**State buildings**, see **STATE BUILDINGS**

**Taylor Grazing Act funds**, 294.070

**Treasurer, State**, see **TREASURER, STATE**

**Tribal governments, investment pool**, see **Public bodies**, this topic

**TriMet**, 267.394

## INVESTMENTS (Cont.)

- Trusts and trustees, see **TRUSTS AND TRUSTEES**
- 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

## IRELAND

- Oregon-Ireland Sister State Committee, 285A.146, 285A.147

## 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 COMPANIES**, generally
- Deschutes River water bank pilot program, see note after, 537.360
- Districts, see **IRRIGATION DISTRICTS**, generally
- Drainage district powers, 547.320

## IRRIGATION (Cont.)

- 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
  - Landscape contractors, see **LANDSCAPE CONTRACTORS**
  - Liens
    - Crops, 545.275
    - District assessments, see **IRRIGATION DISTRICTS**
    - Electric power, 87.142, 87.362
    - 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., 548.005 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
    - (Generally), 545.381 et seq.

## IRRIGATION DISTRICTS (Cont.)

### Assessments (Cont.)

- 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
- 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, 545.315
- 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
  - Bonds
    - (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 topic

## IRRIGATION DISTRICTS (Cont.)

### Assessments (Cont.)

- 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
  - 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, 545.685
  - 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

## IRRIGATION DISTRICTS (Cont.)

### Bonds

- See also **Refinancing indebtedness**, this topic (Generally), 545.511 et seq.
- Acceptance as payment for assessment liability, 545.545
- Bondholders, see **Bondholders**, this topic
- Denomination, 545.517
- Dissolution of district, effect, 548.905
- Districts formed by all landowners, 545.551, 545.553, 545.555, 545.557, 545.559
- Drainage bonds of irrigation district, 545.335
- Elections, see **Elections**, this topic
- Federal loans, 548.305, 548.310, 548.315, 548.330
- Interest rates, 545.517, 545.521, 545.557, 545.585
- Issuance, 545.519
- Legality determination required, 548.105
- Liens, see **Assessments**, this topic
- Maturities, form, payment, registration, 545.553, 545.555, 545.557
- Payment
  - Annual assessments as source, 545.529
  - Districts formed by all landowners, 545.557
  - Place of payment, 545.541, 545.585, 545.607
  - Sinking funds, 545.349, 545.539, 545.541, 545.557
  - Tolls, charges as source, 545.428, 545.430
- Pre-1925 district with debt over \$50,000, bond limitation, 545.521
- Release of lien, property sale, 545.369, 545.371
- Reorganization of district, effect, 548.905
- Resubmission to vote, 545.513
- Retirement before maturity, 545.541
- Sale, 545.557
- Securing federal construction charge payments, 545.343, 545.517
- Sum sufficient to pay 4 years' interest, issuance, inclusion, 545.515
- Validation, see **Validation**, this topic
- Waterworks, financing, 545.301

### Bonds and undertakings

- (Generally), 198.220
- Carey Act contracts, exemption, 555.070
- Condemnation, immediate possession, 545.241
- Release of surety, 742.358
- Secretary, 198.220, 545.498, 742.358

### Borrowing money, see **Debt**, this topic

### Boundaries

- Changes
  - (Generally), 545.051
  - Excluding lands
    - Allowance or rejection, 545.295
    - Bondholders, assent, 545.105
    - Effect, 545.097
    - Liability of excluded lands, 545.126
    - Petition, notice, publication, 545.099
    - Recording order and petition, 545.105, 545.109
    - Redividing district, 545.123
    - State agency petition, 545.113
    - Subdivisions, 545.101
  - Including lands
    - Appeals, 545.079
    - Election, 545.071
    - Hearing, 545.061
    - Liability of petitioners, 545.067, 545.075
    - Petition, notice, publication, 545.057, 545.059
    - Record of petition, evidence, 545.085
    - Recording order, 545.079
    - Redivision of district, 545.089
    - Western Oregon districts, 545.075
  - Limitation of actions, 12.270
  - Merger, 12.270, 545.131

## IRRIGATION DISTRICTS (Cont.)

### Boundaries (Cont.)

- Changes (Cont.)
  - Water improvement companies, see **WATER IMPROVEMENT COMPANIES**
  - Original, determining, 545.029
  - Subdistricts, 545.093
- Budgeting**
  - Assessments, computation, 545.381
  - Local Budget Law, excepted, 294.316
- Charges**
  - See also **Assessments**, this topic
  - Apportionment, 545.484, 545.487
  - Authorization, 545.482
  - Billing and collection, 545.482, 545.496
  - Computation, 545.484
  - Delivery of water, withholding, unpaid charges, 545.496
  - Foreclosures, see **Foreclosures**, this topic
  - Interest, unpaid charge, 545.496
  - Liens, 545.494, 545.502, 545.504
  - Moneys collected, deposit, 545.508
  - Payment
    - Delinquency, 545.494, 545.496, 545.502
    - Due date, 545.484
    - Pressurization, 545.487
    - Purposes, 545.484
    - Transfer of water rights, effect, 545.484
- Claims against, payment**, 545.683, 545.685
- Condemnation**
  - (Generally), 545.239
  - Domestic or municipal waterworks and rights, 545.257
  - Immediate possession
    - Authority, 545.245
    - Indemnification, bond, 545.241
  - Joint with other water user organizations, 545.283
  - Preference of irrigation district, 545.249
  - Title and rights obtained, 545.253
- Construction of works**
  - See also **PUBLIC CONTRACTS**
  - Domestic water supply, 545.257
  - Federal, see **Federal contracts**, this topic
  - Joinder of water user districts, 545.283
  - Petition by owners, 545.315, 545.319, 545.323
  - Subdivisions, 545.287, 545.291, 545.293
- Contracts**
  - See also **PUBLIC CONTRACTS**
  - (Generally), 545.221, 545.225, 545.365, 545.375
  - Boundary changes, effect, 545.051
  - Carey Act reclamation, 555.070
  - Conflict of interest, 545.365
  - Federal, see **Federal contracts**, this topic
  - Joint acquisition or construction of works, 545.283
  - State of Oregon, authorization election, 545.511, 545.513
  - Tumalo Project, 555.310
  - United States, entering without vote of electorate, 545.513
- Costs**
  - Dissolution, reorganization proceedings, 548.950
  - Legality determinations, 548.110
  - Refinancing proceedings, 545.639, 545.663, 548.355
- Creditors agreements**
  - See also **Bondholders**, this topic
  - Debt refunding, 548.715
  - Dissolution, reorganization, effect, 548.905, 548.935, 548.940
- Debt**
  - See also **Bonds**, this topic; **Loans**, this topic
  - Bankruptcy, 548.705, 548.710
  - Composition of debts, 548.705

## IRRIGATION DISTRICTS (Cont.)

### Debt (Cont.)

- Creditors agreements, see **Creditors agreements**, this topic
- Liens, see **Liens**, this topic
- Liquidation, see **Liquidating indebtedness**, this topic
- Operation and maintenance costs, borrowing for, 545.507
- Refinancing, see **Refinancing indebtedness**, this topic

### Definitions, 545.002

### Deposits, moneys, bonds or securities, certificates or receipts, 548.405, 548.410, 548.415

### Deschutes County Municipal Improvement District, feeder supply, 538.440

### Directors, see **Board of directors**, this topic

### Dissolution, reorganization

- Court proceedings, 548.930, 548.935, 548.940, 548.950, 548.955
- Definitions, 548.900
- Depositing evidence of indebtedness, 548.400
- Elections, 548.920, 548.925, 548.930
- Judgment, contents, conditions, 548.935, 548.945, 548.955
- Petitions, 548.905, 548.910, 548.915, 548.920, 548.930
- Secretary of Interior, consent, 548.945
- Transfer to water improvement district, 552.720
- Water Resources Commission, recommendations, party to proceedings, 548.940, 548.955

### Distribution of water

- See also **Construction of works**, this topic;
- Water**, this topic
- (Generally), 545.221
- Control, 540.270
- Federal contracts, 545.343, 545.347
- Subdivisions, 545.287, 545.291, 545.293
- Watermasters, 540.270
- Withholding while assessments or charges unpaid, 545.460, 545.496

### Divisions and numbering

- (Generally), 545.167
- Election precincts, 545.171
- Original by county court, 545.033
- Redivisioning
  - Decrease of directors on vote, 545.211
  - Increase of directors on vote, 545.207

### Domestic supply

- (Generally), 545.257
- Debts, obligations, 264.875, 545.257
- Domestic Water Fund, 545.303
- Election, 545.301, 545.305
- Financing waterworks, election, 545.301
- Self-sustaining, requirements, 545.303

### Drainage district powers, 545.335

### Eagle Point Irrigation District, rights to Big Butte Creek, 538.430

### Elections

- (Generally), 545.135 et seq.
- Ballots
  - (Generally), 545.137, 545.139, 545.141, 545.145, 548.925
  - Election law not applicable, 545.139
  - Formation of district, 545.041
  - Mail elections, 545.163
- Board of elections, 545.137, 545.139, 545.141, 545.145
- Bonds
  - (Generally), 545.511
  - Districts formed by all landowners, 545.551, 545.553, 545.555
  - Domestic water supply financing, 545.305

## IRRIGATION DISTRICTS (Cont.)

### Elections (Cont.)

#### Bonds (Cont.)

- Refinancing indebtedness, 545.565
- Resubmission, 545.513
- Canvassing returns, 545.149
- Certificate of election, 545.153
- Challenges, 545.141
- Conduct, 545.041, 545.141, 545.145
- Constructing improvements, 545.319, 545.323
- Contract with state, 545.511, 545.513
- Day held, 545.135
- Decreasing number of directors, 545.211
- Dissolution of district, 548.920, 548.925, 548.930
- Divisioning district, 545.167, 545.169, 545.171
- Domestic water supply, acquiring and operating, 545.305
- Elector defined, 545.002
- Federal contract, 545.511
- Filing officer, defined, 260.005
- Flood control contract with United States, 545.359
- Improvements, construction, 545.319, 545.323
- Inclusion of lands, 545.071
- Increasing number of directors, 545.199, 545.203, 545.207
- Informalities, effect, 545.153
- Legality determination, 548.105, 548.110, 548.115
- Liquidation, indebtedness, contract, 545.677
- Mail elections, procedures, 545.163
- Merger, 545.131
- Nomination of candidates, 545.041, 545.137
- Notice, 545.137
- Organization of district, 545.033, 545.037, 545.041, 545.043
- Parcel of land exempt from assessment, owner as elector, 545.468
- Polls, hours open, 545.139
- Precincts, 545.033, 545.171
- Recall, 198.410 et seq., 545.189
- Recount, 545.145
- Redivision of district, 545.089, 545.123, 545.167, 545.169, 545.171
- Refinancing indebtedness, 545.565
- Reorganization of district, 548.920, 548.925, 548.930
- Results, statement, 545.153
- Voting rights, 545.007, 545.091, 545.207

### Electric power

- Authority to provide, 261.310
- Eagle Point Irrigation District, contracts, 538.430
- Undeveloped, sale, 545.367

### Emergency expenses, payment, 545.685

### Employees, see **Officers and employees**, this topic

### Entry on lands, inspection and maintenance of water works, 545.237

### Evidence, see **EVIDENCE**

### Federal contracts

- (Generally), 545.399, 545.401
- Bonds, deposit with United States, 545.343, 545.517
- Construction of works, 545.343, 545.345, 545.347
- Development of district lands
  - (Generally), 545.343
  - Assessments, 545.349
  - Obtaining land from owners, 545.351
  - Payments, extension or cancellation, 545.355
- Dissolution, assent of Secretary of Interior, 548.945
- Domestic water supply system, 545.301
- Election to authorize, 545.511
- Fact Finders' Act, 545.347
- Flood control, 545.359
- Joint construction of projects, 545.283
- Legality determination, 548.105, 548.110, 548.115, 548.120

## IRRIGATION DISTRICTS (Cont.)

### Federal contracts (Cont.)

- Loans
    - (Generally), 548.305
    - Assessments, 548.325, 548.370
    - Bonds and funds, 548.315, 548.330
    - Compromising or canceling assessments, 548.370
    - Consent of creditors
      - (Generally), 548.335, 548.340, 548.345, 548.350
      - Appeal and costs, 548.355
    - Depository for bonds and warrants, 548.365
    - Emergency fund, 548.325
    - 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
  - 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, 545.685
  - 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

## IRRIGATION DISTRICTS (Cont.)

### Funds and accounts (Cont.)

- 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
- 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

## IRRIGATION DISTRICTS (Cont.)

### Liquidating indebtedness (Cont.)

- 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

### Name designation, 545.033

### Notices

- Assessments, 545.571, 545.577
- Bonds
  - Elections, 545.511, 545.555, 545.565
  - Pre-1925 districts, redemption, 545.521
  - Retirement prior to maturity, 545.541, 545.607
  - Sale, 545.629
- Charges, unpaid, claim of lien, 545.494
- Dissolution, reorganization of district, 548.920, 548.925
- Federal loans, 548.345
- Legality determinations, 548.110, 548.115
- Liquidation of indebtedness, contract plan, 545.655
- Subdistricts, improvements, 545.094

### Officers and employees

- See also **Board of directors**, this topic  
(Generally), 545.181, 545.221
- Bank account, labor expenses, 545.685
- Board service, eligibility, 198.115
- Bonds, see **Bonds and undertakings**, this topic
- Compensation, 545.183
- Insurance, 548.050
- Land sale contracts, interest in, 545.365
- Overtime, excepting, 653.269
- Recall, 198.410 et seq., 545.189
- Retirement benefits, 548.050
- Secretary, see **Secretary**, this topic
- Treasurer, see **Treasurer**, this topic
- Water right examiners, certification, 537.797, 537.798

### Organization

- (Generally), 545.025 et seq., 548.005
- Board of directors, see **Board of directors**, this topic
- Divisioning district, 545.033
- Election, 545.033, 545.037, 545.041, 545.043
- Hearing on petition, order, appeal, 545.025, 545.029
- Lands includable, 545.029
- Legality determination, 548.105, 548.110, 548.115
- Name designation, 545.033
- Purposes of district, 545.025
- Reorganization, see **Dissolution, reorganization**, this topic

### People's utility districts, qualifying as, 261.310

### Pesticide application licensing, exemption, 634.116

### Promissory notes, 545.507

### Property

- See also **Lands**, this topic; **Water**, this topic
- Dissolution of district, transfer, conveyance, 548.935
- Joint title in cooperative projects, 545.283
- Liability for indebtedness, 545.532
- Machinery, equipment, use by member users, 545.221

## IRRIGATION DISTRICTS (Cont.)

### Property (Cont.)

- Reorganization of district, transfer, conveyance, 548.935
- Sale or lease
  - Authority, 545.365, 545.367
  - Consent of bondholders to release, 545.371
  - Dissolution, reorganization, 548.935
  - Foreclosures, see **Foreclosures**, this topic
  - Legality adjudication, 548.105, 548.110, 548.115
  - Lien, outstanding bonds, release, 545.375
  - Proceeds, disposition, 545.373
  - Purchaser rights, 545.375
  - Releasing lien of bonds against property, 545.369
- Surplus, sale, 545.367
- Tax exemption, 307.090

### Public records, see **PUBLIC RECORDS**

### Reclamation

- Federal government
  - Assessments, see **Assessments**, this topic
  - Contracts, see **Federal contracts**, this topic
  - Organizational purpose, 545.025
  - Validation, reclamation in units, 545.397

### Refinancing indebtedness

- See also **Federal contracts**, this topic  
(Generally), 545.565, 545.567
- Assessments

- Amount per owner determination, 545.567, 545.569, 545.571, 545.573, 545.575
- Annual additional, 545.599
- Appeal, 545.577, 545.579
- Collection and disposal, 545.603
- Delinquent, sale of land, 545.617
- Emergency, 545.599
- Installments, 545.575, 545.581, 545.589
- Lien, 545.589, 545.603
- Payment in full, 545.595
- Preliminary determination, board, 545.567, 545.569
- Recording, 545.589
- Benefit determination, preliminary
  - Approval order, 545.575
  - Equalizing assessments, 545.573
  - Hearing objections, notice, 545.571
  - Tax liability, each tract, 545.567, 545.569

### Bonds

- (Generally), 545.585
- Districts formed by all landowners, 545.557
- Elections, 545.565
- Exchange for outstanding indebtedness, 545.621
- Interest rates, 545.585, 545.607
- Issuance, 545.565
- Lien docket, 545.589
- Place of payment, 545.585, 545.607
- Retirement before maturity, 545.607
- Sale, notice, publication, 545.629
- Consent of creditors
  - (Generally), 548.715
  - Appeal, costs, 545.639
  - Hearing, 545.637
  - Necessity for obtaining, 545.631
  - Petition for obtaining, 545.633
  - Procedure, 545.651, 545.655, 545.659, 545.663
  - Proceeding, notice, effect, 545.635
- Final assessment
  - Appeal, 545.577, 545.579
  - Order, 545.575
- Pre-1925 bond issues, 545.521

### Registered offices, agents, 198.340

### Relocation, facilities near state highways, 366.321

### Reorganization, see **Dissolution, reorganization**, this topic

## IRRIGATION DISTRICTS (Cont.)

**Repair, maintenance of works**, 545.287, 545.293

### Secretary

Appointment, 545.181  
Bond registration, 545.585  
Bonds and interest, 545.428, 545.430  
Disbursements, 545.181  
Dissolution, reorganization of district, petitions, 548.915, 548.920  
Elections, 545.137, 545.153  
Formation order, recording, 545.033  
Minutes of the board, certification, 545.369  
Security bonds, 198.220, 545.498, 742.358  
Supply charges, collecting, 545.471  
Warrants, retirement, 545.477

**Service charge assessments**, 545.385

**Special proceedings**, see **Legality determinations**, this topic

### 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

## IRRIGATION DISTRICTS (Cont.)

### Warrants (Cont.)

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  
Improvement districts

Atmospheric conditions, control, 545.271

Inclusion of territory, 552.113

Transfer of functions, 552.720

### Rights

Appurtenant to county lands in district, transfer application, 540.545, 540.589

Condemnation, see **Condemnation**, this topic

Dissolution, reorganization, adjudication, 548.935

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

### Supply

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, 555.380

**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