IDENTITY AND IDENTIFICATION (Cont.)

Dead and missing persons (Cont.)
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

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

Garnishment
Exemption, identification documents, 18.618, 18.668, 18.792, 18.860
Social Security numbers, disclosures, 18.668

Health care practitioners, identification badges, 441.096

Health insurance enrollees, prescription drugs, 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
Medical marijuana registry, see MARIJUANA
Oregon Prescription Drug Program, 414.314
Personal identification device, unlawful possession, 165.810
Possession, false law enforcement identification card, 162.369
Public employees, public records disclosure exemption, 192.371

Vehicle Code, see MOTOR VEHICLES

Identity theft
Criminal offense
(Generally), 165.800
Aggravated, 165.803
Statute of limitations, 131.125
Internet-connected devices, security requirements, 646A.813

Oregon Consumer Information Protection Act (Generally), 646A.600 et seq.
Allocation of monies to implement Act, 646A.628

Breach of security, notifications, 646A.604

IDENTITY AND IDENTIFICATION

See also LABELS AND LABELING; NAMES; PRIVILEGED AND CONFIDENTIAL INFORMATION

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

Crime perpetrator, concealment, aggravated murder, 162.095

Criminal identification information, see STATE POLICE

Dead and missing persons
(Generally), 146.171 et seq.

At sea, 146.045

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

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

IDENTITY AND IDENTIFICATION

See also LABELS AND LABELING; NAMES; PRIVILEGED AND CONFIDENTIAL INFORMATION

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

Crime perpetrator, concealment, aggravated murder, 162.095

Criminal identification information, see STATE POLICE

Dead and missing persons
(Generally), 146.171 et seq.

At sea, 146.045

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

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
IDENTITY AND IDENTIFICATION

Identity theft (Cont.)
- Oregon Consumer Information Protection Act (Cont.)
  - Definitions, 646A.602
  - Enforcement powers, 646A.624
  - Fees not permitted, 646A.610
  - Penalties, 646A.624
  - Rules, 646A.624
  - 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

Phishing, unlawful trade practice, 646.607, 646A.808
- Taxpayer information disclosures, enforcement purposes, 314.840

Impersonation, see IMPERSONATION, generally
- Informants, 133.703, 133.855

Investigators, licensed
  - Identification cards, 703.435
  - Personally identifying information, confidentiality, 703.473

Lottery prize winners, 461.251, 461.719
Mail agents, tenants, requirement, 646A.342
Marijuana, see MARIJUANA
Medical assistance eligibility, 411.402
Metal property transactions, requiring identification, 165.117, 646A.060
Minors, misrepresentation of age, 165.805
Missing persons, see Dead and missing persons, this topic
Motor vehicles, see MOTOR VEHICLES
Nitrous oxide sales, 475.390
Notaries public, evidence, 194.230, 194.240
Occupational or professional licensure, generally, 670.406
Passports, see PASSPORTS, generally
Peace officers, possession of law enforcement identification card, 162.369
Personal identification device, unlawful possession, 165.810
Phishing, unlawful trade practice, 646.607, 646A.808
Police officer, giving false information to, 162.385, 807.620
Pretrial challenges, 135.037
Road usage charge payors, confidentiality, 146.181
Rural fire protection districts, see RURAL FIRE PROTECTION DISTRICTS
Sales, see SALES
Search warrants
  - Executing officer, giving, 133.575
  - Informants, 133.703
Secondhand stores, certain transactions, 646A.060, 646A.065
Social Security numbers
  - Certain care providers, disclosure, 192.363, 192.365
  - Death, reports of, 432.133

IDENTITY AND IDENTIFICATION (Cont.)

Social Security numbers (Cont.)
  - 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
    - Garnishments, disclosures, 18.668
    - Handgun licenses, applications, 166.291
    - Health insurance exchange, 741.500
    - Lottery prize winners, 461.251, 461.719
    - Missing person reports, 146.181
    - Motor vehicles, see MOTOR VEHICLES
      - Occupational or professional licensure, generally, 670.406
      - Paternity orders, 109.073
      - State agency debt collection, use, 293.226, 293.252, 293.254
      - Support enforcement, 25.081, 25.785
    - Theft, see Identity theft, this topic
    - Vital records and reports, see VITAL STATISTICS, generally
      - Voters’ pamphlets, portrait or statement, who furnished, 251.125
      - Water right permits, record owner of property, 537.220, 537.230, 537.630, 537.635
      - Waterpipe, potable, manufacturer and standards, marking, 447.026
      - Weapons and firearms, pistol or revolver, obliteration or change, 166.450
      - Well identification numbers, 537.789, 537.791, 537.793
      - Wiretapping, persons suspected of crime, application for order, 133.724

IGNITION INTERLOCK DEVICES
See DRIVING UNDER INFLUENCE

ILLEGAL DRUG CLEANUP FUND
(Generally), 475.495
Criminal forfeitures, distributions to fund, 131.594, 131.597

ILLNESS
See DISEASES AND INJURIES, generally; 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

IMMIGRATION
See ALIENS AND IMMIGRATION, generally
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 officers, prohibited, CONST. VII(Am) §6, CONST. VII(Orig) §19
Witnesses, see WITNESSES

IMPERSONATION
Criminal impersonation
(Generally), 165.815
Civil action, damages, 30.863
Definitions, 162.005, 162.055
Peace officer, 162.367
Public servant, 162.365
Engineers, 672.045, 672.310, 672.991
Land surveyors or photogrammetrists, 672.045, 672.310, 672.991
Notaries, 194.990
Physicians, 677.080
Tax consultants and preparers, 673.705

IMPLIED ASSUMPTION OF RISK
See ASSUMPTION OF RISK, generally

IMPLIED CONSENT LAW
See DRIVING UNDER INFLUENCE

IMPORTS AND EXPORTS
Alcoholic beverages, see ALCOHOLIC BEVERAGES
Ammunition, 480.050
Disease and infestation control, see AGRICULTURE AND HORTICULTURE
Endangered or threatened species
Plants, 564.020, 564.991
Wildlife, 498.026
Explosives, restricting, 480.050
Export trading corporations
(Generally), 777.755
Agreements, 777.767
Annual report, 777.800
Board
(Generally), 777.780
Meetings, 777.783, 777.785
Budgeting, Local Budget Law, excepted, 294.316
Chief executive officer, 777.787, 777.790
Definitions, 777.760
Disclosure, certain commercial or financial information, 777.783
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

IMPORTS AND EXPORTS (Cont.)
Export trading corporations (Cont.)
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, 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, 475B.227
Novelty lighters, prohibition, see FIRES AND FIRE PROTECTION
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
Wildlife, see FISH AND WILDLIFE

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 ALCOHOL AND DRUG ABUSE

IN REM
See JURISDICTION

IN TERRORREM CLAUSES
Wills, validity and enforceability, 112.272

IN-HOME CARE AGENCIES
See HOME CARE

IN-LINE SKATES
Protective headgear, 814.600, 815.052

IN-STREAM RIGHTS
See WATER AND WATER RIGHTS
INCAPACITATED PERSONS
Guardian and ward, see GUARDIAN AND WARD

INCAPACITY
Crimes and offenses, see CRIMES AND OFFENSES

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, 106.920
Prevention, control and treatment services, 409.220

INCOME
Compensation and salaries, see COMPENSATION AND SALARIES, generally
Principal and income, see PRINCIPAL AND INCOME ACT, UNIFORM, generally
Taxation, see INCOME TAX (CITY OR COUNTY), generally; INCOME TAX (STATE), generally
Trusts and trustees, see TRUSTS AND TRUSTEES

INCOME TAX (CITY OR COUNTY)
Compliance by state offices, 305.630
Public safety fiscal emergencies, see note after, 203.105
Rate of withholding, 305.635
State and political subdivisions, considered employers, 305.625

INCOME TAX (STATE)
ABLE accounts, 315.650, 315.653, 316.680, 316.699
Abusive tax shelters, see Tax shelters, this topic
Accountants, public, representation, taxpayers, 305.230
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, 316.028, 316.029
Changes
Federal law adoption, adjustments, 316.047
Returns, 314.355
Federal
(Generally), 316.685
Accrual method requirement, 316.685
Adoption of, 316.007
Flight of taxpayer, 314.440
Income tax deduction, 316.680
Partnership, 314.276
Real estate mortgage investment conduit, 314.276
Segregated or separate method, 314.667
Accrual basis, see Accounting periods and methods, this topic
Accumulation distribution credit, 316.298

INCOME TAX (STATE) (Cont.)
Acknowledgments, Department of Revenue, taking, 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 proceedings, this topic
Qualifying investment contracts, breach, 314.671
Additions, see Modification of federal taxable income, this topic
Adjusted basis, see Gain or loss, this topic
Adjusted gross income
Definition, 316.127
Federal adjusted gross income, determination, 316.013
Adjustment of returns, see Returns, this topic
Administration
(Generally), 305.015, 314.805, 316.032
Assistance program for tax practitioners, Department of Revenue, 305.261
Branch offices, 314.805
Certificate of department as evidence, 314.845
Department of Revenue Administration Account, 305.063
Disclosures of taxpayer information, 9.565, 305.193, 305.806, 314.835, 314.840, 314.843, 314.991
Oaths and acknowledgments, 314.810
Representative of taxpayer, recognition, 305.230
Revenues, disposition, 316.502
Rewards for information, 314.855
Rules, generally, 305.100, 305.125, 314.815
Statistics, 314.850
Withholdings, application of tax laws, 316.171, 316.212
Affirmation, returns, 305.810, 316.815
Agent, collecting taxes, warrant, by, 314.430
Agreements, closing, Department of Revenue, 305.150
Agriculture and horticulture
Biomass, see Credits, this topic
Bovine manure production or collection, credit, 315.176, 315.184
Capital gains, long-term, 316.045
Crop laborers, wage withholding, 316.162, 316.167
Employers, payment of withheld taxes, 316.197
Farm income, determination, alternative calculation, 314.297
Farmland, see Farmland, this topic
Housing, agriculture workforce, see Credits, this topic
Livestock killed by wolf, credit, 315.174
On-farm processing facilities, machinery and equipment, credit, 315.117, 315.119, 315.123
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

I-4
INCOME TAX (STATE) (Cont.)

Alternative fuels (Cont.)

Vehicles
Alternative Fuel Vehicle Revolving Fund, contributions, see note after, 315.336
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

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
Attorney fees, expenses, 305.447, 305.490, 305.790

Conflicting claims, 305.215
Costs, 305.447, 305.490, 305.790

Declaratory rulings, 305.105
Deferences, 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

Supreme Court

Tax Court, see TAX COURT, generally

Time for filing, 305.280

Withholding tax, unpaid, 316.792

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
Within federal areas of the state, 305.605

Apportionment of income

(Generally), 314.280

Broadcasters, see Broadcasters (interstate), apportionment of income, this topic

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, 305.727, 316.491
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, contribution of, 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

Unpaid tax at time of lien, 314.417

Unrelated business taxable income deficiency, 317.950

Associations, identity, 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, 305.230, 305.260, 305.490

Representation before Department of Revenue, 305.230, 305.260, 305.490

Revenue, Department of, 305.230, 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, 305.676

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 debt, 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

Bonds and undertakings, 314.430, 316.164

Bonds and undertakings, 314.430, 316.164

Books, papers
- Inspection by Department of Revenue, 314.425
- Subpoenaing, examining by Department of Revenue, 305.190

Borrowers, apportionment of income
- (Generally), 314.680 et seq., 314.690
- Definitions, 314.680
- Determination of sales factor, 314.684
- Method, 314.682
- Net income attributable, business in state, determination, 314.686
- Rules, 314.688

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, 310.175

Carryforwards and carrybacks, 316.028, 316.029

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
- Alzheimer’s Disease Research Fund, 305.727, 316.490
- Applications, charitable entities, 305.725, 305.727, 305.729
- Availability of space, tax return, 305.710
- Child abuse and neglect, prevention, 305.727, 316.493
- Commission, see CHARITABLE CHECKOFF COMMISSION, OREGON, generally
- Continuing eligibility, standards, 305.740

Charitable checkoff program (Cont.)
- Crediting contributions to entities, 305.747
- Definitions, 305.690
- Determination of eligibility, 305.715
- Eligibility roster, 305.715, 305.723
- Financial reports of entities, 305.730
- Inclusion on tax return, 305.745
- Instruction listing, 305.727, 305.729
- Nongame Wildlife Fund, 305.727, 496.380
- Oregon Military Emergency Financial Assistance Program, 305.727, 316.491
- Political party contributions
  - (Generally), 305.754
  - Contributions not eligible as credit, 305.759
- Nondisclosure of individual taxpayers, 305.758
- Oregon Political Party Fund, 305.756
- Payments to party treasurers, 305.757, 305.758
- Prekindergarten Program Trust Fund, listing, 329.183
- Qualification, 305.720, 305.725, 305.735
- Rules
  - (Generally), 305.751, 305.753
  - Distribution of moneys, 305.747
  - Financial reports, 305.730
  - Qualifying entities, classification, 305.720
  - State Treasurer, soliciting donations, 305.753
  - Veterans’ Homes, Oregon, 305.727
  - Veterans Suicide Prevention and Outreach Program Fund, 305.727, 305.799
  - Volunteer Firefighters Association, Oregon, 305.727
  - Volunteer support, signature collection, 305.727

Charitable entities and activities (generally)
- Annuity contract on behalf of employee of charitable organization, subtraction from income, 316.159
- Checkoff program, see Charitable checkoff program, this topic
- Disqualification, 128.760, 128.763, 128.766, 128.769, 316.747
- Resident status determinations, 316.026

Children, see Minors, this topic

Citation of law, 316.002

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

Claim of right income repayment adjustment, credit, 315.068

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
INCOME TAX (STATE) (Cont.)

Collection (Cont.)
Foreclosures, see Foreclosures, this topic
Interagency Compliance Network, 670.700, 670.705
Local taxes, state services, agreements, 305.620,
305.630, 305.645
Pollution control facility certification
Reinstatement, 468.185
Revocation, 314.255, 468.185
Priority of lien, 314.407, 314.417, 314.421, 314.423,
314.430
Release of lien, 305.140
Remittances by mail, when received, 305.820
Renewable energy resource equipment manufacturing
facilities, 285C.559
Renewable energy resources, forfeited credits,
469B.169
Returns, see Returns, this topic
Suspension, 305.155
Tax as debt, 314.440
Terminated tax period, 314.440
Title actions, foreclosures, liens on property
involved, 305.130
Transferees not bona fide purchasers, 314.310
Uncollectible, cancellation, 305.155
Waiver, reduction, compromise, 305.145
Withholding of tax, see Withholding of tax, this topic

Colleges and community colleges, see Higher education, this topic
Commissioners of Internal Revenue, information exchange with, 314.840
Common carriers, withholding exceptions, certain employees, 316.162
Common trust fund, tax treatment, 316.472
Compensation and salaries
Definition, 314.610
Independent contractors, 316.162
Payroll factor, 314.660
Severance pay, investing, subtraction, 316.856
Wages, defined, 316.162
Withholding, see Withholding of tax, this topic

Compromise of tax liability, 305.145
Computation of deficiency by Department, 305.265
Computation of taxes, accounting periods and methods, see Accounting periods and methods, this topic
Conference, purpose and procedure, 305.265
Conflicting claims, returns or reports, 305.215
Constitutional provisions
Federal law, tax defined by, CONST. IV §32
Legislative review, CONST. IV §32
Veterans’ bonus, exemption, CONST. XI-F(2) §7

Construction of tax laws, Department of Revenue, 305.110
Construction workers, traveling expenses, 316.812
Consumer reporting agencies, reports to, 314.843
Contempt proceedings, 305.190
Contracts, Governor, qualifying investments, single sales factor method, 314.668, 314.669, 314.671,
314.673
Conversion or exchange, deferral of recognition, 316.680
Copyrights, royalties, allocation, 314.645
Corporations
(Generally), see CORPORATE TAXATION, generally
S corporations, see S corporations, this topic
Costs
Allowed by Tax Court, 305.490
Upon appeal to Supreme Court, 305.447

INCOME TAX (STATE) (Cont.)

Credits
(General provisions)
Amount, maximum, claiming, 314.078
Approval information, agencies to provide to Department of Revenue, 315.058
Claim of right income repayment adjustment, 315.068
Construction, interpretation, and application of laws, 315.004
Federal credits, allowable as specified, 315.054
Legislative Revenue Officer, biennial reports, 315.047, 315.051
Revenue impact statements
(Generally), 173.025
List of credits with impact exceeding projection, 315.047
Statement of purpose, legislation, 315.044
Suspension, revocation, or forfeiture, 315.061
Time limitation, 315.037
Transfer or sale, 315.052, 315.053, 315.056
Waiver of substantiation, 315.063
ABLE accounts, 315.650, 315.653
Agriculture workforce housing
Construction or rehabilitation, 315.164, 315.167
Contributors, 315.169
Definitions, 315.163
Transfer of credit, 315.169
Alternative energy devices, see Energy, this topic
Alternative fuel, vehicles, see Alternative fuels, this topic
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.
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
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
INCOME TAX (STATE) (Cont.)

Credits (Cont.)

Earned income credit (Cont.)

Federal income tax deduction, calculating, 316.685

Notice and information requirements, 652.755, 657.144

Elderly and disabled, 316.087

Electronic commerce enterprise zones, 315.507, 315.508

Emergency medical services providers, rural areas, 315.622, 442.566

Employee training programs, collaboration with community college, 315.523

Energy, see Energy, this topic

Enterprise zones, electronic commerce, 315.507, 315.508

Estates, 316.292, 316.317

Estimated taxes, 316.557 et seq.

Farm income, determination, alternative calculation, 314.297

Film production development contributions, 315.514, 315.516

Fish screening devices, by-pass devices, or fishways, 315.514, 315.516

Foreign taxes paid

Estates and trusts, 316.292

On sale of residence, 316.109

Health insurance, see Health insurance, this topic

Higher education, see Higher education, this topic

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

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

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

Livestock killed by wolf, 315.174

Long term care insurance, 315.610, 317.322

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

Manufactured dwelling park closures (Generally), see note following, 316.116

Notice, 90.650

Nonresidents

Proration, 316.117

Taxes paid to state of residence, 316.131, 316.292

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

Opportunity Grant contributions, 315.643, 315.646, 348.267

Optometrists, rural practice, 315.618, 442.564

Partnerships, see Partnerships, this topic

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

Reforestation, 315.104, 315.106, 315.108

Refundable credit payments, 315.502

Renewable energy, see Renewable energy, credits, this topic

Residential property, sale, tax by another jurisdiction, 316.109

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

INCOME TAX (STATE) (Cont.)

Credits (Cont.)

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

Taxes paid another state (Generally), 316.082

Estates and trusts, 316.292

Nonresidents, 316.131

On sale of residence, 316.109

Partnerships, 316.082

Transportation projects, see Transportation projects, credits, this topic

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

Trusts, 316.292, 316.298, 316.317

University venture development funds, 315.640

Water transit vessels, 315.517

Working family child care, 315.262

Working family household and dependent care expenses, 315.264

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

Date

Payment, 293.660, 305.820, 316.417, 317.504

When remittance deemed received, 305.820

Death, 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

Foreign state return adjustments, resulting, 314.380, 314.410

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
INCOME TAX (STATE) (Cont.)

Definitions (Cont.)
Penalties and interest, 314.410
Reorganized business entities, 305.330
Understatements, see Understatements, this topic

Definitions
(Generally), 314.011
Abusive tax shelter, 314.402
Adjusted gross income, 316.127
Agriculture workforce housing, 315.163
Apportionable income, 314.610
Armed Forces of the United States, 316.792
Audited partnership, 314.731
Average sentence length, 316.364
Average word length, 316.364
Biofuel, biomass, 315.141
Bovine manure producer or collector, 315.176
Broadcasting, 314.680
Child care expenses, 315.262
Child with a disability, 316.099
Commercial domicile, 314.610
Compensation, 314.610
Construction job site, 316.806
Construction project, 316.806
Construction worker, 316.806
Consumer reporting agency, 314.843
Conveyance (real estate), 314.258
Costs in lieu of nursing home care, 316.147
Crop, 315.113
Cultural organization, 315.675
Department, 305.005, 314.011, 316.022
Determination, 314.105
Director, 305.005, 316.022
Earned income, 316.680
Educational institution, 316.852
Effective property tax rate, 315.119
Electronic means, 314.364
Employer, 316.162
Farm income, 314.297
Farm operator, 315.119
Farming, 316.045
Farming business, 314.297
Federal adjusted gross income, 316.695
Federal adoptions, 316.007, 316.012, 316.048, 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
 Interstate broadcaster, 314.680
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
Machinery and equipment, allocable to this state, 314.640
Military, 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
Debts, 305.610
Disability, 316.193, 316.792
Dividends
See also Interest, this topic
Allocable to this state, 314.640
Bonds and governmental obligations, 316.056, 316.680, 316.681
INCOME TAX (STATE) (Cont.)

Dividends (Cont.)
- 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

Document, deemed received by department, 305.820

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

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

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
- Forest fire fighters, withholding exception, 316.162
- Out-of-state businesses, 401.690

Employment
- 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.103 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
    - Inspections, 469B.118
    - Performance assumptions and prescriptive measures, 469B.115

INCOME TAX (STATE) (Cont.)

Energy (Cont.)
- Credits (Cont.)
  - Alternative energy devices (Cont.)
    - 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
- 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.103 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
    - Inspections, 469B.118
    - Performance assumptions and prescriptive measures, 469B.115
INCOME TAX (STATE) (Cont.)

Estate and trusts (Cont.)

- 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, 316.083, 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, 316.083

Probate, see PROBATE

Related taxpayers, 314.105

Release

- Effect, 314.310
- Required, 316.083, 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, 316.307

- Oregon share of income, 316.312
- Residents, 316.042
- Oregon share, 316.312
- Oregon share of income, 316.312

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

Estate or trust, defined, 316.302

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

Deferrals of income tax payment, 314.401

Emergencies, out-of-state businesses, 401.690

INCOME TAX (STATE) (Cont.)

Exemptions (Cont.)

- Energy conservation cash payments, 316.744, 317.386
- Federal provisions, application, 316.007, 316.047, 316.127
- Housing bond income, 456.230, 456.665
- Indian reservations, income from sources within, 316.777
- Manufactured dwelling parks, 316.795
- Mass Transportation Financing Authority, Oregon, income and bond interests, 391.600
- Payment of tax due under $1, 314.401

Personal exemption, see Personal exemption, this topic

- Railroad retirement benefits, federal, CONST. IX §9
- Retirement, 237.980, 238.445, 316.680, CONST. IX §9

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

Social Security benefits, CONST. IX §9

Time limitation, generally, 315.037

Trusts, 316.267, 316.277

Voters' bonus, CONST. XI-F(2) §7

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

Farm income, determination, alternative calculation, 314.297

Farmland

- Gain from property passing by reason of death, 316.844, 316.845
- Riparian lands, removal from production, forgone crops, credit, 315.111, 315.113
- Valued for purpose of Oregon estate tax, 316.844

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, 314.890, 316.457

Fees

Attorneys, see Attorney fees, this topic

Biomass credits, certification, 315.141

Certificate of outstanding warrant, 305.185

Collection charges, sheriff, 314.419, 314.430

Energy conservation projects, certification, 469B.285, 469B.284

License fees, not repealed by tax laws, 317.030
INCOME TAX (STATE) (Cont.)

Fees (Cont.)
- Refunds, state-federal, reciprocal offset agreement, 305.612
- Renewable energy resource equipment manufacturing facilities, 285C.547, 285C.555
- Short line railroad credits, certification, 315.599
- Tax Court, see Tax COURT
- Transportation project credits, certification, 469B.326, 469B.335
- Witnesses, 305.200

Fiduciaries
- (Generally), 316.382
- Adjustment, 316.697
- Fiduciary adjustment
  - Added or subtracted, 316.697
  - Definition, 316.287
- Notice of qualification, 316.392
- Related taxpayers, 314.105
- Returns
  - (Generally), 314.360, 316.382
  - Final account, settlement, 316.387
  - Individuals under disability, return for, 316.377
- Estates and trusts, see Estates and trusts, this topic

Filing
- (Generally), 314.385
- Alternative formats, authorizing, rules, 314.385
- Failure to file return, 305.992, 314.360, 314.400, 314.430, 316.202
- Tax Court, 305.418
- Time, 314.385
- When deemed filed or received, 305.810, 316.417

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, 316.796, 316.797, 316.798, 316.800, 316.801, 316.803
  - Information returns on common trust funds, 316.472

Fines and penalties
- Abusive tax shelters, 314.402, 314.406
- Cancellation, uncollectible taxes, 305.155
- Certificate of Department, evidence, 314.845
- Compromise, 305.145
- Deductions, 316.680
- Deficiencies, 305.419, 314.370, 314.410
- 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

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

Fish
- Indians, exemption, 316.785
- Screening devices, by-pass devices, or fishways, credits, 315.138

Flesch Reading Ease Score, returns, instructions, 316.364

Foreclosures
- Department of Revenue as party, 305.130
- Unpaid tax at time of assessment, lien, 314.419

Foreign income taxes, deduction, 316.690

Foreign states, interest or dividends on obligations of, 316.680

Forest fire fighters, emergency, withholding exemption, 316.162

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, 316.635
- Basis of property, personal residence, 316.109
- Capital gains and losses, see Capital gains and losses, this topic
- Conversions and exchanges, 316.680
- Deferred gains, addition, subtraction, 316.680, 316.738
- Depreciation, 316.007, 316.047
- Exchanges, conversions, Oregon situs required, 316.680
- Farm use or forestland, 316.844
- Farmland passing by reason of death, 316.844
- Federal provisions, application, 316.007, 316.047
- Involuntary conversions, 316.991
- Involuntary conversions (Generally), 316.680
- Deficiency assessment period, 314.412
- Net losses
  - Apportionment within and without state, 314.675
  - Carryover, 317.476
  - Deduction, 314.675
  - Determination, 316.028, 316.029
  - Preacquisition, limitation on use, 317.479
  - Prior years, deductibility, 317.476
- Nonresidents, 316.127, 316.307, 316.312
INCOME TAX (STATE) (Cont.)
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
Exemption, 307.400
Probate inventory, 113.165
Real estate mortgage investment conduit, costs allocable, 314.287
Tangible personal property, 307.400
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
Joint returns, 316.042, 316.122, 316.367, 316.368, 316.462
Judicial review, see Appeal and review, this topic
Jurisdiction, local taxes, collection agreements, orders and appeals, 305.620
Kicker, two-percent, credit, 291.349, 291.351, CONST. IX §14
Legislature and legislation, see LEGISLATURE
Licensure, compliance
(Generally), 305.385
Definitions, 305.380
Liens
(Generally), 314.407, 314.417, 314.430
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, 314.305, 314.115, 314.125, 314.155
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
INCOME TAX (STATE) (Cont.)
Limitation of actions and proceedings (Cont.)
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
Livestock killed by wolf, credit, 315.174
Lobbying expenditures, proxy tax, 314.256
Local taxes on income and sales
Appeal, Department of Revenue order, 305.570
Collection agreements, state services, 305.620, 305.630, 305.645
Withholding measures, 305.625, 305.630, 305.635, 305.640
Loggers, traveling expenses, 316.832
Losses, see Gain or loss, this topic
Lottery, Oregon State, prizes, 316.625, 316.642, 316.127, 316.194, 461.560
Low Income Community Jobs Initiative, Oregon, credit, 285C.650 et seq., 315.529, 315.533, 315.536
Mail and mailing
Notice and demand, filing, report or return, 314.400
Tax Court filings, 305.418
Writings, remittances sent through, 305.418, 305.820
Manufactured dwelling parks
Credit, tenants, park closure
(Generally), see note following, 316.116
Notice, 90.650
Exemptions
Sales, see note after, 316.792
Tenants, payments to, park closure, 316.795
Marijuana-related trade or business, expenses, 316.680
Mariners, nonresident income, 316.127
Mass Transportation Financing Authority, Oregon, bonds and property, exemption, 391.600
Medical expenses, elderly persons, subtraction, 316.693
Medical practice, rural, credit, 315.613, 315.616
Medical savings accounts, deductions, 316.680
Mileage, witnesses, 305.200
Military, see Armed forces, this topic
Minors
As individual, 316.022
Child care, credits, see Credits, this topic
Fiduciary returns, 316.377
Parent returns, income of included on, 316.372, 316.687
Returns required, 316.372
Standard deduction, 316.695
Modification of federal taxable income
(Generally), 316.680, 316.695
ABLE accounts, 316.680, 316.699
Aleuts, payments to, 316.787
Amounts deductible under federal law, deferral, 316.739
Art objects, contribution of, 316.838
Basis, 316.716
Bonds, interest or dividends, 316.056, 316.680, 316.681
Charitable contributions
Disqualification orders, effect, 316.747
Educational institutions, 316.852
Child, amount in excess of standard deduction, 316.687
Claim of right income repayment adjustment, 316.680
Construction workers, traveling expenses, 316.812
INCOME TAX (STATE) (Cont.)

Modification of federal taxable income (Cont.)

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
Educational institutions, qualified donations or reduced sales to, 316.852
Elderly persons, medical expenses, 316.693
Energy conservation cash payments, 316.744, 317.386
Estates and trusts, 316.680
Farmland, gain or loss, 316.844
Federal income tax credits, 316.716
Federal taxes accrued, 316.680, 316.685, 316.695
Fiduciary adjustment, 316.697
Film production labor rebates, 316.698
First-time home buyer savings accounts, 316.796, 316.797, 316.798, 316.800, 316.801, 316.803
Foreign income taxes, 316.690
Foreign state interest and dividends, 316.680
Forestland, gain or loss, 316.844
Generation-skipping transfers, 316.680
Higher education savings network accounts, 316.680, 316.699
Housing expenses, scholarship awards, 316.846
Income in respect of a decedent, 316.680
Income previously taxed, 316.680
Indians, 316.777, 316.783, 316.785
Individual development accounts, low income persons, 316.848
Individual retirement accounts, conversion to Roth IRAs, 316.680
Itemized deductions, generally, 316.695
Japanese, payments to, 316.787
JOBS Plus Program participants, supplemental payments to, 316.680
Legislators, expenses, 171.072
Long term care insurance premiums, 316.680
Marijuana-related trade or business, expenses, 316.680
Medical expenses, elderly persons, 316.693
Military pay, 316.792
Mines and minerals, depletion, 316.680
Mutual funds, exempt interest dividends, 316.683
Net operating loss calculation, amounts included, subtraction disallowed, 316.029
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 services wages or remuneration, report, payments, 305.217
Prescription drug plans, federal subsidies, 316.837
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

INCOME TAX (STATE) (Cont.)

Modification of federal taxable income (Cont.)

Transitional provision to prevent doubling of, 316.047
Traveling expenses
Construction workers, 316.812
Loggers, 316.832
Unused qualified business credits, 316.680
Mortgage credit certificate program, 456.605
Mortgage foreclosure, Department of Revenue party to, 305.130
Mortgage investment conduit, taxation, 314.260, 314.276, 314.287
Motion pictures, see Film production expenses, this topic
Multiple employer welfare arrangements, 750.329
Multistate Tax Compact, see MULTISTATE TAX COMPACT, generally
National Guard service, see Armed forces, this topic
Net losses, see Gain or loss, this topic
Nonapportionable income, see Uniform Division of Income for Tax Purposes Act, this topic
Nonpassive income, tax rates, 316.043, 316.044
Nonresidents
See also Residents and residency, this topic
(Generally), 316.037, 316.117, 316.223
Alimony or separate maintenance payments, deduction, 316.130
Athletes, professional, salary withholdings, 316.213, 316.214, 316.218, 316.219
Definition, 316.022
Estates and trusts, see Estates and trusts, this topic
Income from Oregon sources, 316.127, 316.130
Out-of-state businesses, emergencies, 401.690
Part-year resident, defined, 316.022
Proration, 316.117
Returns
Requirement, 316.362
Spouses, 316.122
Wages, defined, 316.162
Spouses, 316.122
Standard deduction, 316.117, 316.695
Taxes paid to state of residence, credit, 316.131
Notices
Additional assessment, 314.410
Bankruptcy trustees, receivers, 316.392
Conflicting claims, 305.215
Deficiencies, assessment, 314.410
Deficiency, 305.265
Delinquencies, assessment, 314.400
Pollution control facility certifications, 468.170, 468.185
Termination, tax period, 314.440
Transferees of taxpayers, proceedings against, 314.310
Oaths
Administering, Department of Revenue, 314.810
Declaration in lieu of, 305.810
Objection to determination of tax, 305.265
Orders, cancellation of uncollectible taxes, 305.155
Oregon S corporation
(Generally), 316.082
Defined, 316.082
Direct tax as income tax, 316.082
Oregon transparency website, content requirements, tax expenditures, 276A.253, 276A.256
Overpayment of tax, refunds, 305.270, 314.415
Part-year residents, proration, Oregon and other income, 316.119
INCOME TAX (STATE) (Cont.)

Pass-through entities
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
Distribution of partnership items to partners, 314.727
Educational institutions, qualified donations or distributions from partnership, 314.720
Failure to file return, penalty, 314.724
Failure to make, 314.400, 314.430, 316.207
Extension of time, 314.395, 314.410, 316.417
Evidence, 314.845
Extension of time, 314.395, 314.410, 316.417
Failure to make, 314.400, 314.430, 316.207
Withholding of tax, see Withholding of tax, this topic
Refund or notice of deficiency, items attributable to pass-through entities, 316.855
Proration, items attributable to pass-through entities, 316.859
Applicable percentage of certified costs, eligibility, 468.150 et seq.
Add back, 316.680
Application, (Generally), 468.165
Approval, 468.170
Field sanitation, eligibility, 468.150
Green Permit revocation, 468.183
Green Permit revocation, effect, 468.183
Issuance, 468.170, 468.180
Revocation (Generally), 468.185
Collection of taxes, 307.430, 314.255, 468.185
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, generally, 468.155
Environmental management systems, 468.172, 468.173
Exceptions to tax relief, 314.255
Field sanitation, eligibility, 468.150
Green Permit revocation, effect, 468.183
Rules, 468.165, 468.190
Straw utilization and disposal, eligibility, 468.150
Postmarked date, filing date, 293.660
Power of attorney, 305.230
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
### INCOME TAX (STATE) (Cont.)

**Property**
- Depletion, deductibility, 316.680
- Division, dissolution, taxable sale or exchange, 107.105
- Personal, part of stock in trade, exemption, 307.400
- Real, 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

**Public accountants, taxpayers, representation, 305.230**

**Public utilities**
- Allocation and apportionment of income, business within and without state, 314.280
- Definition, 314.610
- Rate of tax
  - 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**

**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
- First-time home buyer savings accounts, 316.796, 316.797, 316.798, 316.800, 316.801, 316.803
- 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
- Electronic commerce credit, 315.508
- Energy tax credits, public records disclosure exemption, 192.355
- Financial institution data match system, see **FINANCIAL INSTITUTIONS**

**Recovery**
- Expenses, 305.447
- Taxes, in other state, 305.610

**Refunds**
- (Generally), 305.270, 305.490
- Appeals, 314.415

### INCOME TAX (STATE) (Cont.)

**Refunds (Cont.)**
- 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
  - 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, 291.351, 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, 291.351, CONST. IX §14
    - Taxes due, credit against, 314.415
    - Appropriation, 305.785
    - Unclaimed, list publication, 314.840
  - Unemployment taxes, 305.845
  - 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
INCOME TAX (STATE) (Cont.)
Renewable energy, credits (Cont.)

- 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, 265C.553
    - Eligibility, 285C.547, 285C.553
    - Fees, 285C.547, 285C.555
    - Final certification, 285C.553
    - 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
  - 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

INCOME TAX (STATE) (Cont.)
Reports (Cont.)

- Athletes, professional, salary withholdings, 316.218
- Business development, small cities, exempt income information, partnerships and S corporations, 316.778
- Conflicting claims, 305.215
- Consumer reporting agencies, 314.843
- Credits, biennial reports by Legislative Revenue Officer, 315.047, 315.051
- Deferred gain or loss, out-of-state property, acquisition, 316.738
- Department of Revenue to Legislature, 305.170
- Employers, withheld taxes, 316.202
- From certain public officers, 305.160
- Industrial Site Readiness Program, Oregon, 285B.630
- Low Income Community Jobs Initiative, Oregon, 285C.659, 315.533
- Nonpassive income, tax rates, 316.044
- Oregon transparency website, tax expenditures, 276A.253, 276A.256
- Out-of-state property, acquisition, deferred gain or loss, 316.738
- Partnerships, audits, 314.733, 314.739
- Qualifying investment contracts, 314.673
- Quarterly tax report, combined, filing, employer, 316.168
- Reportable and listed transactions, see Tax shelters, this topic
- Resident funeral trusts, 316.282
- Revenue, estimates, information, use for private pecuniary benefit, 314.865
- Secrecy provisions, disclosures, 9.565, 305.193, 314.835, 314.840, 314.991
- Withheld taxes, employers, 316.202

Representation of taxpayers
(Generally), 305.230
- Attorney fees, costs, expenses, allowance, 305.447, 305.490, 305.790
- Former officers, employees, 305.260, 305.990
- Former personnel prohibited, 305.260
- Partnerships, 305.242, 314.733
- Recognition by department, 305.230
- S corporations, stockholders, 305.230, 305.494

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 retirement 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
INCOME TAX (STATE) (Cont.)

Returns (Cont.)

Pick the best answer.

- Information returns
  (Generally), 314.360
  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, 314.363
  Interest on delayed return, 314.395
  Joint, 314.122, 314.367, 314.368, 314.462
  Listed and reportable transactions, see Tax shelters, this topic
  Lost, mailed, 293.660, 305.820, 316.417
  Magnetic media or machine-readable form, 314.362
  Mailed, lost, 293.660, 305.820, 316.417
  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, 314.202
  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, 314.835, 314.840, 314.991
  Separation or divorce, 314.365, 314.835, 314.840, 314.991
  Separation or divorce, 316.365
  Signature, verified statement, 305.810
  Spouses, see Spouses, this topic
  Supplementary, requiring, 314.370
  Tax consultants and preparers, see Tax consultants and preparers, generally
  Time for filing, 305.820, 316.417
  Trusts, 316.362, 316.377, 316.382, 316.472
  Verification, 305.810
  Waiver
  Information, fiduciaries, brokers, 314.360
  Withholding, employers, 316.202
  When deemed filed or received, 305.820, 316.417
  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

Roya...
INCOME TAX (STATE) (Cont.)

Rules (Cont.)

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

Agriculture workforce housing, 315.164, 315.167, 315.169

Alternative energy devices, 316.116, 469.B.103, 469.B.106, 469.B.112

Biomass, 315.141, 315.144, 469.B.400

Bovine manure production or collection, 315.176, 315.184

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

Manufactured dwelling park closures, 90.650

Nursing home care, costs in lieu of, 316.149

Opportunity Grant contributions, 315.643

Prior year taxes, overpayment, 316.082

Prior year taxes, overpayment, 316.583

Renewable energy development contributions, 315.326


Renewable energy resources, 469.B.136, 469.B.139, 469.B.145, 469.B.148, 469.B.154, 469.B.161, 469.B.164

Residential property, tax by other jurisdiction on sale of, 316.109

Retirement distributions, paid to other state, 316.159

Returns

Alternative formats, 314.385

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, 316.779

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, 316.199

Withholding taxes, payment, 316.191

Waiver of substantiation, 315.063

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, 316.199

Withholding taxes, payment, 316.191

Rural employment incentives, 285.C.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

Disclosure, S corporation items to shareholder, 314.770

Distributions by corporation, treatment, 314.764

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

Elections, S corporation or shareholder, 314.768

Employee fringe benefits, 314.765

Foreign income, 314.765

Internal Revenue Code, application, 314.762

INCOME TAX (STATE) (Cont.)

Rules (Cont.)

Modification of taxable income

Severance pay, investing, subtraction, 316.856

Taxable income, 316.695, 316.818
INCOME TAX (STATE) (Cont.)

S corporations (Cont.)
 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, 305.220, 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, 305.806, 314.835, 316.840, 314.843, 314.991
 Self-Employment Contribution Act, taxes paid pursuant, federal income tax, 316.685
 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
 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), 315.599
 Certification, 315.595, 315.597, 315.599, 315.606
 Definitions, 315.591
 Fees, 315.599
 Limit on total amount, 315.603
 Suspension, revocation, or forfeiture, 315.606
 Transfer of credit, 315.601
 Signature on returns, verified statement to be attached, 305.510
 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
 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

INCOME TAX (STATE) (Cont.)

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
 Stumpage, 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
 Taxable year, 316.085
 Termination of taxable period, 314.440
 Timber, stumpage, information return, 314.360
 Time
 Assessment, definition, 314.407
 Limit for assessment of deficiency, federal audit reports, 314.410
 Tax expenditures, limitation, generally, 316.037
 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
INCOME TAX (STATE) (Cont.)

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, 316.812
Loggers, 316.824, 316.832
Substantiation, 316.824, 316.832

Trusts, see Estates and trusts, this topic
Two-percent kicker, 291.349, 291.351, 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

Broadcasters, see Broadcasters (interstate), apportionment of income, this topic

Definitions, 314.610, 314.665, 314.668
Findings, legislature, 314.647
Formula for apportionment
Alternate formulas, 314.667
Uniform formula, 314.650
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, 314.688
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

INCOME TAX (STATE) (Cont.)

Uniform Division of Income for Tax Purposes Act (Cont.)
Single sales factor method (Cont.)
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
Army forces, see Armed forces, this topic
Connection to federal income tax laws, see Federal laws, connection to, this topic
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, 305.727
Physicians, medical care, credit, 315.624
Veterans Suicide Prevention and Outreach Program Fund, charitable checkoff, 305.727, 305.799

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

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

City, county taxes, 305.620 et seq.
Definitions, 316.162, 316.167
Effect of statutes, 316.970

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, 316.222, 316.212
Trustee, employer as, 316.162, 316.207
INCOME TAX (STATE) (Cont.)
Withholding of tax (Cont.)
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 on income and sales, 305.625, 305.630, 305.635, 305.640
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
Realtors, see REAL ESTATE BROKERS
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
Statutory withholding, 316.177, 316.182
Time and manner, other than federal law, 316.193
Transportation taxes, see TRANSPORTATION
Unpaid amounts, lien, 314.417
Waive, reduce, compromise, power of Department, 305.145
Warrants for collection, 316.207
Warrants, unpaid withholding taxes, filing, 305.182
Withheld amounts 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
Writeings of remittances, when deemed received, definition, 305.820
Year, taxable, 314.085

INDEPENDENT CONTRACTORS
(Generally), 670.60
Barbers, hair designers, etc., registration, 690.057
Commodity commissions, services, 576.306
Construction contractors, see CONSTRUCTION AND CONSTRUCTION CONTRACTORS
Definitions, 670.600, 670.605, 690.055
Interagency Compliance Network, 670.700, 670.705
Landscape contracting businesses, see LANDSCAPE CONTRACTORS
Live entertainers, 651.200, 651.205
Personal services contracts, see PUBLIC CONTRACTS
Real estate
Appraisal management companies, payments, 674.225
Licensees, 696.363
Rules, application of definition, 670.605
Soccer referees, 314.015, 670.610
Unemployment compensation
(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

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
INDEXES AND INDEXING (Cont.)

Fixture filings, 72A.3095
Liens, 87.246, 87.342, 87.372, 87.455, 87.460, 87.736
Maps, county surveyors, 209.250
Mining conveyances, 517.310, 517.320
Oregon Revised Statutes, 171.275
Oregon Rules of Civil Procedure, 1.750
Plats of towns, villages, cemeteries, 205.190
Real property, recordation, 93.630, 205.160
Security interest, 79.0519
Surveyor, county, records, 209.270
Tax account numbers, 205.160
Taxpayer names, county assessors, maintaining, 308.245
Veterans, discharge papers, county records, 408.420

INDIAN SERVICES, COMMISSION ON

(Generally), 172.100 et seq.
Archaeological permits, 390.235
Contributions, 172.140
Duties, 172.120
Established, 172.100
Executive Officer and employees, 172.130
Members, 172.110
State agencies, relationships with tribes, 182.166

INDIANS

Adoption
(Generally), 109.321, 109.350
Information, providing for disclosure, 109.430, 109.460
Readoption petitions, 109.385
Termination of parental rights, petition exemption, 419B.529
Alcohol and drug abuse, see ALCOHOL AND DRUG ABUSE
Archaeological sites and objects, see ARCHAEOLOGISTS AND ARCHAEOLOGY, generally
Artifacts or human remains, see Graves and protected objects
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
Cigarettes, see Tobacco and smoking, this topic
Contempt proceedings, tribe as defendant, 33.025
Cooperative agreements, see Intergovernmental cooperation, this topic
Corporate taxation, see CORPORATE TAXATION
County lands, donation or sale to tribe, 275.070
Criminal identification information, State Police, 181A.200, 181A.210
Cultural development and participation activities, grants, 359.426, 359.436
Custody proceedings, children, jurisdiction, 109.711, 419B.100
Developmental disabilities programs, 430.662
Discrimination, see DISCRIMINATION, generally
Economic development
Enterprise zones, see ENTERPRISE ZONES
Infrastructure projects, 285B.410
Reservation partnership zones, generally, 285C.306
Electronic Transactions Act, Uniform, tribe as state, 84.004
Emergency management, see EMERGENCY MANAGEMENT AND SERVICES

INDIANS (Cont.)

Energy facility regulation, cost recovery, 469.360, 469.421
Evidence, tribal governments, see EVIDENCE
Fish and fishing
(Generally), 497.170, 506.045, 509.031
Anadromous fish runs, basin plans, 496.470
Income, tax exemptions, 316.785, 317.379
Salmon ceremonies, see Salmon ceremonies, this topic
Food distribution, public welfare, 411.811
Foster homes
Fingerprints, criminal records checks, 181A.200, 181A.210
Placement, 418.627
Fuel taxes, agreements, 319.382, 319.525
Graves and protected objects
Archaeological regulations, see ARCHAEOLOGISTS AND ARCHAEOLOGY, generally
Civil proceedings, violations, 97.760, 358.924 et seq.
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 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
Initiative and referendum, financial impact estimates, 250.125
Intergovernmental cooperation
(Generally), 182.162, 182.164, 182.166, 182.168, 190.110
9-1-1 system, Confederated Tribes of the Warm Springs Reservation of Oregon, 403.170
Fuel taxes, 319.382, 319.525
Marijuana, 475B.543, 475B.752
Oregon Resource Coordination Assistance Agreement, see RESOURCE COORDINATION ASSISTANCE AGREEMENT, OREGON, generally
Support enforcement, 25.075
Youth Development Council, 417.847
Youth offenders, 419C.058, 420A.040
Investment pool, tribal governments, see INVESTMENTS
Juvenile proceedings, see JUVENILE COURTS AND PROCEEDINGS
Klamath River Basin Compact, 542.620
Languages, teaching license, 342.144
Libraries, tribal, state aid, 357.206
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
Missing and murdered women, study, see note after, 181A.350
Motor vehicles, tribal government
Criminal investigations, registration plates, 805.060
Registration and ownership, 805.040
Seat belt exemption, transit vehicles, 811.215
Notarial acts
Authority of Indian tribe, 194.265
Identity cards, use, 194.240
INDIANS (Cont.)

Parks and recreational areas
Scenic waterways, see Scenic waterways, this topic
State funding assistance, rules, 390.180

Tobacco and smoking

Telecommunications 9-1-1 system, Confederated

Transportation
Elderly and Disabled Special Transportation Fund, 391.800 et seq.
Fuel taxes, agreements, 319.382, 319.525
Seat belt exemption, transit vehicles, 811.215
Statewide Transportation Improvement Fund, 184.751, 184.752, 184.758, 184.761, 184.766

Tribal Advisory Council, 414.581

Unemployment insurance, see UNEMPLOYMENT INSURANCE

INDIANS (Cont.)

Veterans, see VETERANS
Warm Springs Veterans Memorial Highway, 366.922
Water and water rights, see WATER AND WATER RIGHTS
Youth Development Council, 417.847, 417.850
Youth offenders, see JUVENILE COURTS AND PROCEEDINGS

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
INDICTMENTS (Cont.)
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, 132.567
Submission
District attorney, 132.330
To grand jury, 180.070
Subpoena, witnesses in support of, 136.565
Sufficiency, generally, 132.540
Time, delay, dismissal, 135.745
True bill, indorsement, 132.400, 132.430
Victims, when name not required, 132.540, 132.580
Waiver
(Generally), CONST. VII(Am) §5
Pending charge, other county, 135.375
Wording, 132.540, 132.550

INDIGENT PERSONS
See LOW INCOME PERSONS, generally

INDOOR AIR POLLUTION
See also 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; ECONOMIC DEVELOPMENT PROJECTS
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

INDUSTRIAL DEVELOPMENT (Cont.)
Industrial facilities (Cont.)
Ports, 777.250
Public lands, see PUBLIC LANDS
Sale or conveyance by counties, cities, 271.530
Taxation, see TAXATION
Water commerce, aid by cities, 223.882, 223.884, 223.886, 223.888, 223.900
Oregon Industrial Site Readiness Assessment Program, 285B.635 et seq.
Oregon Industrial Site Readiness Program, 285B.625 et seq.
Regionally significant industrial areas, see LAND USE PLANNING
Research and development, policy, 271.520

INDUSTRIAL HEMP
(Generally), 571.263, 571.272
Certification of seeds, 571.302
Civil penalties, 571.348
Concentration levels, 571.281, 571.333, 571.341
Controlled substance laws, applicability, 475.005
Crop location, 571.291
Definitions, 571.269
Exclusion from regulation, homegrown plants, 571.266
Fees, 571.281, 571.294, 571.336
Homemade extracts, prohibition, 475B.311
Industrial Hemp Fund, 571.278
Inspections, 571.281, 571.302
Labeling, 475B.253, 571.302, 571.327
Marijuana
Labeling requirements, retailers, 475B.253
Oregon Liquor Control Commission, enforcement authority, 571.275
Supplements, 571.336
THC content limit, products sold by retailers, 571.341
Transactions involving marijuana processor, retailer, or wholesaler, 571.336, 571.337, 571.341
Methods of propagation, 571.288
Oregon Liquor Control Commission, enforcement authority, 571.275
Production, 571.263, 571.288, 571.291, 571.327
Registration of growers and handlers
(Generally), 571.281
Revocation or refusal, 571.285
Remediation, certain unintentional violations, 571.345
Rules, 571.263, 571.269, 571.281, 571.302, 571.327, 571.330, 571.337, 571.341, 571.345
Sales, 475B.253, 571.327, 571.337, 571.339, 571.341
Short title of Act, 571.260
Testing, 571.294, 571.302, 571.330, 571.333, 571.345

INDUSTRIAL RAIL SPUR FUND
(Generally), 367.070

INDUSTRIES
Correctional institutions, see CORRECTIONAL INSTITUTIONS

INDUSTRY COMPETITIVENESS FUND
(Generally), 285B.290

INFANTS
See MINORS, generally; PREGNANCY AND CHILDBIRTH, generally
INFECTIONOUS 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
(Generally), 276A.203, 276A.206

Appointments
Broadband services advisory committee, 276A.421
Chief Data Officer, 276A.353
Electronic Government Portal Advisory Board, 276A.273
Oregon Cybersecurity Advisory Council, 276A.326
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
Cybersecurity Advisory Council, Oregon, 276A.326
Cybersecurity Center of Excellence, Oregon, 276A.329
Electronic transactions, state agencies, duties, 84.064
Geographic Information Council, Oregon, see GEOGRAPHIC INFORMATION SYSTEMS AND DATA
Interoperability Executive Council, State, 403.445, 403.450, 403.455, 403.460, 403.465
Officers and employees, 276A.203
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.512
To legislature, see LEGISLATURE

State information technology management
(Generally), 276A.203, 276A.206, 283.100
Broadband and communications services, providing, 276A.406, 276A.421
Budgetary management, supervision, and control, 276A.203, 276A.206, 283.140

INFORMATION OFFICER, STATE CHIEF
(Cont.)

State information technology management
(Cont.)
Contracts and agreements, authority, 276A.236, 276A.332, 276A.406, 276A.412, 276A.415, 279A.050, 279A.075, 279B.030, 279B.075
Cost allocations, 276A.323, 283.100
Data processing programs and materials; copyrights, patents, etc., 291.042
Definitions, 276A.230
Electronic government portals, 276A.270, 276A.273, 276A.276
Enterprise Information Resources Management Strategy, 276A.200, 276A.203, 276A.230, 276A.236
Legislative findings, 276A.200
Open data standard, 276A.350 et seq.
Portfolio-based management, 276A.230, 276A.233, 276A.239, 276A.242
Public records, standards and procedures, 192.183, 276A.203
Quality management services, 276A.223
Reports, see Reports, this topic
Research for planning, conducting, 291.018
Security of state systems, 276A.203, 276A.300 et seq.
Service units, rules, 283.120
State Information Technology Operating Fund, see FUNDS AND ACCOUNTS
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
Videoconferencing and online access services, 276A.206, 283.143
Telecommunications and broadband service management, 276A.400 et seq., 283.100 et seq.

INFORMATION SERVICE PROVIDERS
See TELEPHONES AND TELEPHONE COMPANIES

INFORMATION SYSTEMS
See COMPUTERS AND INFORMATION SYSTEMS, generally

INFORMATION TECHNOLOGY OPERATING FUND, STATE
See FUNDS AND ACCOUNTS

INFORMATIONS
See ACCUSATORY INSTRUMENTS, generally; CRIMES AND OFFENSES

INFRASTRUCTURE FINANCE AUTHORITY, OREGON
See BUSINESS DEVELOPMENT DEPARTMENT, OREGON

INFRASTRUCTURE FINANCE FUND, OREGON
(Generally), 285A.103
INFRASTRUCTURE PROJECTS
See also ECONOMIC DEVELOPMENT PROJECTS
(Generally), 285B.413, 285B.422
Bonds, see Revenue bonds, this topic
Community development projects, see HOUSING
Contracts, municipalities, 285B.437
Definitions, 285B.419
Disaster relief assistance, 285B.462
Distressed or rural areas, grants, 285B.458
Economic Infrastructure Project Fund, 285B.511
Emergency projects, municipalities, 285B.462
Infrastructure Finance Authority, Oregon, see BUSINESS DEVELOPMENT DEPARTMENT, OREGON
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
Solar incentivization program, see note after, 285B.482
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

INHALANTS
Abuse, education resources, 430.272
Boating under influence, see BOATS AND BOATING
Driving under influence, see DRIVING UNDER INFLUENCE, generally
Inhalant delivery systems, see TOBACCO, SMOKING, AND INHALANT DELIVERY SYSTEMS, generally
Possession, unlawful, 167.808
Sales, merchant warning signs, 430.272

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

INITIATING FALSE REPORT
(Generally), 162.375
Disorderly conduct, 166.023, 166.025

INITIATIVE AND REFERENDUM
(Generally), CONST. IV §1, CONST. XVII §1, CONST. XVII §2
Accounts of chief petitioners, 260.262
Airport district electors, powers, 538.025
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
District measures, 255.085, 255.145, 255.155
Form, 250.035
Local option taxes, authorization, 250.038
INITIATIVE AND REFERENDUM (Cont.)

Ballot titles (Cont.)
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, 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, 475B.461, 475B.474, 475B.479, 475B.491, 475B.968
Mergers, CONST. XI §2a
Numbering measures, 254.108
Ordinances, 221.310
Prospective petitions, 250.265
Referendum, signatures required, 250.305
Retention, signature sheets and copy of measure, 250.346
Submission to voter, 250.325

Citizens’ Initiative Review Commission
(Generally), 250.137

INITIATE AND REFERENDUM (Cont.)

Citizens’ Initiative Review Commission (Cont.)
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, 241.006 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), 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
(Generally), 241.009
Proposals, 241.006 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, 475B.461, 475B.474, 475B.479, 475B.491, 475B.968
Numbering measures, 254.108
Prospective petitions, 250.165
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, 260.402
Invalid signatures, criminal conviction etc. of person obtaining, 260.556
Payment for signatures, 260.368, 260.558, CONST. IV §1b
Petitions, false statements, signatures or certification, 260.555
INITIATIVE AND REFERENDUM (Cont.)

Crimes and offenses (Cont.)
- 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
- Initiative petition, 260.005
- Referendum petition, 260.005
- Recall petition, 260.005
- Petition committee, 260.005
- Person who signed the signature sheet, 260.567
- Measure, 246.012, 250.005, 251.005, 254.005
- Prospective petition, 250.005
- 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 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
- County voters’ pamphlets, omission, certain measures, 251.358
- Drafting, committee, 251.205, 251.215
- Legislative Counsel Committee, preparation and filing, 251.225
- Net 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

Heritage districts, 358.452

Highway lighting districts, 372.280

Investigations, signature payment violations, 260.380

Legislative Counsel, preparing measures, 173.140

INITIATIVE AND REFERENDUM (Cont.)

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

Legislative staff, vote explanations, 260.432

Library districts, 357.233

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

Ordnances, 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
- Filing, CONST. IV §1
- Form, design, 250.015
- Petition committee, 260.118
- Prospective petitions, state measures, 250.045
- 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

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, public record, 250.346
- County measures, approved, public record, 250.235
- State measures, approved, public record, 250.135

Recount, 258.290

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

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, 260.048
- Petitions, 250.015, 250.045, 250.048
- Registration and training, 250.048
INITIATIVE AND REFERENDUM (Cont.)

Rules (Cont.)
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, 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
County measures
(Generally), 250.165
Nonhome rule counties, 250.205
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
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
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

INITIATIVE AND REFERENDUM (Cont.)

Single subject, constitutional amendments, CONST. IV §1
Single-subject determination
City measures, 250.270
County measures, 250.168
Districts, 255.140

Soil and water conservation districts, see Soil and Water Conservation Districts

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

State measures
Affected county or district, referral, 250.095
Ballot titles, see Ballot titles, this topic
Citizen review, see Citizens’ Initiative Review Commission, this topic
Constitutional challenges, jurisdiction, 250.044
Constitutional provisions, CONST. IV §1
Cover requirements, petitions, 250.045, 250.052
Fiscal impact, see Financial impact, this topic
Monthly filing, signature sheets, 250.105
Numbering, 250.115
Proclamation, approved measures, Governor, 254.555
Prospective petitions, 250.045
Racial and ethnic impact statements, 137.685
Retention, signature sheets and copy of measure, 250.135
Signatures, see Signatures, this topic
Sponsorship statement, prospective petition, 250.045
Templates, official, cover and signature sheets, 250.052

Statements
Citizen panels, 250.141
Contributions and expenditures, 260.118
Explanatory, voters’ pamphlets, see Explanatory statements, this topic
Financial impact, see Financial impact, this topic
Organization, petition committee, 260.118
Petition signatures, obtaining, money payment, 250.045, 250.165, 250.265, 255.135
Racial and ethnic impact statements, 137.685
Sponsorship statement, prospective petition, 250.045
Successful measures, proclamation, Governor, 254.555
Supermajority vote, generally, CONST. II §23
Taxation, see ELECTIONS
Television and radio broadcast, supplement, voters pamphlet, 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
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

Counties
County pamphlet, omissions, 251.358
INJUNCTIONS (Cont.)

Dams, 540.473, 541.545
Dealers, motor vehicle, franchises, 650.150, 650.170
Debt management service providers, 697.762
Dental practice law, 679.027, 679.180
Denturists, 676.613
Dictations, 676.613
Discount medical plan organizations, 742.440
Discrimination, 659A.885
Dissolution, annulment, or separation, see DIS- SOLUTION, ANNULMENT, OR SEPARATION
Documents of title, Uniform Commercial Code, rights of purchaser, 77.6029
Economic development projects, 285B.368
Educational assignments, sale, 165.114
Ejectment, against permanent, 12.040
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
Farm implements, supplier agreements, 446A.322
Fill and removal, 196.860, 196.870
Fire protection, forest operations, 477.605
Fish and wildlife, see FISH AND WILDLIFE
Food law, 616.220, 616.750
Forester, State, orders, compliance, 527.690
Franchise sale regulation, 650.065
Fraternal benefit societies, 748.509
Fryers, labels, 619.380
Funeral service practitioners and embalmers, 692.385
Geothermal resources, 522.810
Going out of business sales, 446A.112
Grain warehousing, 586.285, 586.525
Hazardous substance regulation, 453.125
Hazardous waste disposal, 466.200, 466.210
Health care facility licensing, 441.038
Health care professionals, practice after suspension or revocation, 676.220, 676.230
Health Licensing Office, general authority, 676.613
Health maintenance organizations, licensing, 441.038
Hearing aid specialists, 676.613
Highway signs, 377.777
Housing, 456.118, 456.205, 456.264, 456.685
In-home care agencies, 443.327
Installment sales law, 83.180, 83.190
Insurance, see INSURANCE AND INSURERS
Jurisdiction, county judges, 5.030,
CONLAST. VIII(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
Landscaping Contractors Board, State, 671.557
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
INJUNCTIONS (Cont.)

Mail agents, 646A.348
Marine Board, State, navigational obstructions, 830.110
Massage therapists, 687.021
Master Settlement Agreement (tobacco), state enforcement, 180.455, 180.494
Medicine, unlicensed practice, 677.325
Metropolitan service districts, ordinances, 268.360
Midwives, 676.613
Milk standards law, 621.010
Minimum wages, future failures to pay, 653.055
Mobile homes and manufactured structures, 90.433, 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
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
Physical therapists, 688.140
Pipelines, site regulation, 469.563
Pollution control, 468.100, 468B.142
Polygraphs, noncomplying, 703.310
Polysonomographic technologists, 676.613
Practice of law, unauthorized, 9.166
Precursor substances, 475.949
Preliminary (generally), 24.190
(Generally), ORCP 79
Applicability of laws, 24.190
Application of rule, ORCP 79E
Availibility, 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
Protective orders, see Restraining and protective orders, this topic
Psychologists, 675.150
Public employee strikes, 243.726
Public health laws, 431.155
Public meetings law, 192.680
Public servants, criminal conduct directed at, 30.405, 30.407
Public utilities, 756.180, 758.465
Racketeering activities, 166.725
Radiation control, 453.715
Real estate activity, unlicensed, 696.397
Recreation trails, 390.986
Removal and fill, 196.860, 196.870
Rental agreements, residential, 90.360, 90.401
Respiratory therapists, 676.613

INJUNCTIONS (Cont.)

Restraining and protective orders
(Generally), ORCP 79
Application of rule, ORCP 79E
Arrests, violations, certain orders, 133.310, 133.381
Availability, ORCP 79A
Child abuse, juvenile court procedure, 419B.845, 419B.846
Commodities contracts, enforcing compliance, 645.225
Contents and duration, ORCP 79B
Deadly weapons, extreme risk protection orders, see WEAPONS AND FIREARMS
Debt management service providers, 697.762
Disabilities, persons with, abuse, 124.010, 124.012, 124.022, 124.030, 124.035
Dissolution or modification, ORCP 79B
Dissolution, annulment, or separation, see DISSOLUTION, ANNULMENT, OR SEPARATION
Family abuse and violence, see FAMILY ABUSE AND VIOLENCE
Foreign
Applicability of laws, 24.190
Definitions, 24.190
Entry, Law Enforcement Data System, 24.190
False, providing, 133.318
Release, security amount, 24.190
Form and scope, ORCP 79D
Grand jury records and reports, 132.270
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 SEX OFFENSES
Stalking protective orders, see STALKING
Tax Court, confidential information, 305.430
Unmarried parents, proceedings, health and life insurance obligations, 109.103
Without notice, granting, ORCP 79B
Retail installment sales law, 83.180, 83.190
Risk retention groups, hazardous financial condition, 735.355
Scenic waterway violations, 390.925
Secured transactions, sale of collateral, 79.0625
Securities, see SECURITIES
Separation suit pendency, 107.095
Service mark infringement, 647.105, 647.107
Sewage facilities
Municipalities, service charges, 454.030
Subsurface disposal systems, 454.645
Sexual offense therapists, 676.613
Sexual orientation, certain laws, political subdivisions, 659.870
Sham sales, 646A.112
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
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

I-33
INJUNCTIONS (Cont.)
Temporary restraining orders, see Restraining
and protective orders, this topic
Timber removal, taxes due, 305.410, 311.425,
311.430
Time share estates, 94.930
Trade practices, unlawful, 646.626, 646.632,
646.633, 646.635, 646.642, 646.646
Trade secrets, misappropriation, 646.463
Trademark infringement, 647.105, 647.107
Unarmed combat sports and entertainment wrest-
ing, 463.995
Unauthorized practice of law, 9.166
Unemployment compensation, employer deposit
or bond, 657.508
Union labels, 661.250
Unit ownership, sales, 100.905
Unlawful employment practices, 659A.885
Unlawful trade practices, see TRADE REGULA-
tion and Competition
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
Workers’ compensation, see WORKERS’ COM-
PENSATION
Zoning, see Land Use Planning

INJURY OR DESTRUCTION
Bonds, evidence of, 286A.185
Crimes and offenses, see Crimes and Offenses
Crops
(Generally), 105.810, 105.815
Pesticide application, 634.116, 634.172
Fish, see Commercial Fishing
Personal injuries, see Personal Injuries, generally
Property, see Property
Public records, see Public Records
Statewide injury and violence prevention pro-
gram, 401A.125

INMATES
Correctional institutions, see Correctional
Institutions
State institutions, see State Institutions

INNOCENCE
Presumption, 136.415

INNOVATION COUNCIL, Oregon
(Cont.)
Bonds (Cont.)
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
Meetings, 284.706
Members, 284.706
Oregon Innovation Fund, see Funds and Accounts
Reports, 284.715
Rules, 284.706, 284.742
Signature research centers, 284.740
State plan for innovation and economic competi-
tiveness, 284.715

INNOVATION DEBT SERVICE FUND,
OREGON
(Generally), 284.748

INNOVATION FUND, OREGON
See Funds and Accounts

INNOVATIVE PARTNERSHIPS
PROGRAM, OREGON
See Transportation

INNS
See Hotels and Motels, generally; Tourist
Facilities, generally

INOCULATIONS
See Vaccinations, Immunizations, and
Inoculations, generally

INQUESTS
See Death

INSANITY
See Mental Disorders (Crimes and
Offenses), generally; Mental Illness and
Mental Health, generally

INSECTS
Bees, see Bees, generally
Farm use zones, cultivation, insect species,
215.213, 215.283
Forest pest control, see Forests and For-
estry
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, pests, see Pesticides and
Pests, generally
Stings, Allergen treatment, see Allergic
Response Treatment, generally
INSPECTIONS AND INSPECTORS (Cont.)

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
Crematoriums, 692.320
Dams, see DAMS AND RESERVOIRS
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
Earthquake-damaged structures
Entry and inspection, 455.448
Inspection warrant, etc., 455.448
Eggs, 632.761, 632.840, 632.847
Electricity, see ELECTRICITY
Electrologists, facilities, 676.618, 690.365, 690.405
Elevators, see ELEVATORS
Energy facility site inspections, 469.430
Environmental health specialists, facilities, 676.618
Failure to respond to request, sanctions, ORCP 46D
Field burning, compliance, 468A.580, 468A.585
Fires, see FIRES AND FIRE PROTECTION
Fish and wildlife licenses, permits, and tags, 497.036, 497.268
Food, see FOOD AND BEVERAGES
Funerals and funeral businesses, 692.320
Grain, see GRAIN
Hair design, barbering, and cosmetology schools and facilities, 345.440, 345.450, 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
Home health care providers, 443.019, 443.095, 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
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 LIQUEIFIED PETROLEUM GAS
Liquor, see ALCOHOLIC BEVERAGES
Livestock, see LIVESTOCK
Lottery drawings, security, 461.230
Marijuana, see MARIJUANA
Maritime Pilots, Oregon Board of, 776.126
Massage therapists, 687.123
Medical imaging practitioners, 688.560, 688.595
INSTITUTIONS (Cont.)
Child-caring agencies, see CHILD-CARING AGENCIES, generally
Correctional institutions, see CORRECTIONAL INSTITUTIONS, generally
Deaths, reporting, 432.133
Foster homes, see FOSTER CARE AND FOSTER HOMES, generally
Hospitals and health care facilities, see HOSPITALS AND HEALTH CARE FACILITIES, generally
Laboratories, see LABORATORIES, generally
Landlord-tenant law not applicable, 90.110
Public
Contracts, care and maintenance, 30.320
Dental hygienists, employment, 680.150
State institutions, see STATE INSTITUTIONS, generally
Shelter-care homes, 418.470, 418.472
Vital statistics records, generally, 432.083

INSTRUCTIONS
Jury, see EVIDENCE

INSTRUMENTS
Alteration, see ALTERATION OF INSTRUMENTS, generally
Forgery, see FORGERY, generally
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

INSURANCE AND INSURERS
(Generally), 733.210, 742.003, 743.015, 743.104
Abandoned or unclaimed property, 98.314
Abuse of vulnerable persons, effect, 112.455 et seq.
Accident, see HEALTH INSURANCE, generally
Accounting, record forms, methods, 733.150, 733.170, 733.210, 733.220
Accounts, organization, examination fees, 731.804, 737.235

Acquisitions and mergers
(Generally), 732.517 et seq.
Activities prohibited, generally, 732.521
Approval, 732.527, 732.528, 732.529
Asset acquisition, 732.531
Change in control of insurer, application of laws, 732.537
Compensation, prohibitions, directors and officers, 732.325
Definitions, 732.518
Divestiture, notice, 732.521
Effect of merger or consolidation, 732.538
Equity valuation, 732.531
Foreign or alien laws, compliance, 732.536
Hearings, 732.526, 732.527, 732.544
Injunctions, 732.547
Jurisdiction, persons attempting control of domestic insurer, 732.541

INSTALLMENT CONTRACTS
Retail installment contracts, see RETAIL INSTALLMENT CONTRACTS, generally

INSTITUTIONS
Charitable, see CHARITABLE AND BENEVOLENT ORGANIZATIONS, generally
Child care facilities, see CHILD CARE FACILITIES, generally

INSPECTIONS AND INSPECTORS (Cont.)
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 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
Preliminary hearings, statements, depositions and memoranda, permitting, penalty, 135.990
Prevailing rate of wage, public works, 279.C.850, 651.120
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, 469.613
Railroads, see RAILROADS
Real estate marketing organizations, on-site inspection, 696.627
Requests, failure to respond, sanctions, ORCP 448.030, 448.040, 448.051
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, 279.A.255
Swimming pools and facilities, 448.030, 448.040, 448.051
Tank vessel inspection program, 468.B.375, 468.B.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 licenses, permits, and tags, 497.036, 497.268
Wind erosion control, see WIND
X-ray machines, see X-RAYS

INSTALLMENT CONTRACTS
Retail installment contracts, see RETAIL INSTALLMENT CONTRACTS, generally

INSTITUTIONS
Charitable, see CHARITABLE AND BENEVOLENT ORGANIZATIONS, generally
Child care facilities, see CHILD CARE FACILITIES, generally
INSURANCE AND INSURERS (Cont.)

Acquisitions and mergers (Cont.)
- Monopoly or substantial diminishment of competition, orders, 732.542, 732.544
- Notification of acquisition, 732.539
- Penalties, 731.988, 732.544
- Post-approval procedures, 732.529
- Procedures, generally, 732.523
- Prohibited activities, generally, 732.521
- Providing information to certain persons, requirement, 732.556
- Purpose of statutes, 732.517
- Rehabilitation grounds, 734.150
- Remedies, violations, 732.547
- Rules, 732.539
- Severability of provisions, 732.546
- Statement of acquisition, generally, 732.523, 732.533
- Subsidiaries, 732.549

Actions and proceedings
- Administrative procedure, see Administrative procedure, this topic
- Appeals, see Appeal and review, this topic
- Civil penalty, recovery, 731.988
- Discovery, agreements or policies, ORCP 36B
- Enforcement, generally, 731.256
- Fire insurers, mutual, assessment recovery, 742.250
- Insolvent insurers, claims, 734.270
- Limitations, see LIMITATION OF ACTIONS AND PROCEEDINGS
- Surplus lines insurers, 735.485, 735.490
- Adjusters, see INSURANCE PRODUCERS, ADJUSTERS, AND CONSULTANTS, generally
- Administrative procedure (Generally), 731.240
- 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 underwriting decisions
- Basing on previous adverse decision, 746.660
- Credit history or insurance score, use, 746.660, 746.661, 746.662, 746.663
- Homeowner insurance, 746.650, 746.686, 746.687, 746.688
- Previous, information concerning, 746.655
- Reasons, providing applicant, policy holder or individual, 746.650
- Advisory committees, 731.216
- Affidavits
- Claims, liquidation, rehabilitation of insurers, 734.280
- Expenditures of insurers exceeding $100, 732.320
- Foreign
- Decisions, orders, enforcement, 731.258
- Insurers, 731.362, 746.320, 746.330
- Reciprocal insurers, financial statements, 731.370
- Unauthorized insurers, actions against, 731.324, 746.320, 746.330
- Affordable housing entities, self-insurance programs, exemption, 731.036
- Aggregate insurance, 731.504
- Agreements for rate modification, 737.312
- Alcoholism treatment, insurance, see ALCOHOL AND DRUG ABUSE
- Alien insurers, see Foreign and alien insurers, this topic
- Amusement rides, operation, requirement, 460.320

INSURANCE AND INSURERS (Cont.)

Annuities
- Charitable organizations, application of Insurance Code, 731.038, 731.039
- Life insurance, see LIFE INSURANCE

Antitrust law, permitted activities, 646.740

Appeal and review
- Acquisitions, approval or disapproval, 732.528
- Administrative procedure, see Administrative procedure, 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
- 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
- (Generally), 731.022, 731.026, 742.001, 742.018
- Captive insurers, 735.152, 735.164
- Charitable gift annuities, 731.038, 731.039
- Corporation law, 731.005
- Essential property insurance regulation, 735.035
- Exemptions, generally, 731.036, 731.042
- Guaranteed asset protection waivers, 646A.773
- Health care service contractors, 750.055
- Insolvency, liquidation, rehabilitation, 734.540, 734.710
- Multiple employer welfare arrangements, 750.333
- Premium financing, 746.425
- Rating law, 737.035
- Separate account management committee, 731.230
- Small Business Health Options Program, 741.342
- State Accident Insurance Fund Corporation, 731.028
- Surplus lines insurers, 735.492
- Vehicle protection product warranties, 646A.432

Applications
- Consent, requirement, 743.038
- Domestic insurers, 732.135, 732.145
- Life insurance, 734.039, 734.044
- Policy, contents, 742.016
- Representations, 742.013
- Use, 742.016
- Approval, director, 742.003, 742.005, 742.007, 742.008, 743.015
- Armed Forces membership association, 748.601
- Articles of incorporation, 732.095 et seq.

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

Assets
- Accounting, 733.010, 733.020, 733.140, 733.150, 733.160
- Acquisition, domestic insurers, 732.531
- Attachment and garnishment, 734.320
- Captive reinsurers, management, 735.186
- Deposits, see Deposits, this topic
- Disallowance, accounting hearings, 733.140
- Insolvent insurer, disbursing, 734.635
- Location, domestic insurers, 732.245

Assignments
- Cause of action against insurer, 31.825
- Deposited securities, to director, 731.620
- Directors, officers, employees of insurers, 743.228
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
Client security fund, exemption, 9.625
Fees, see ATTORNEY FEES
Insurance organization, Oregon State Bar, owning, organizing or sponsoring, 9.080
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 FUNDS AND ACCOUNTS
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
Bodies, liability, 30.290
Boilers, pressure vessels, 480.600
Bonds and undertakings
(Generally), 731.652, 734.210
Captive insurers, 735.162
Delinquency proceedings, insurers, 734.210
Department of Consumer and Business Services Director, 731.652, 734.210
Foreign decisions, orders, stay of proceedings, 731.258
Organization, operation, insurers, 732.105, 732.115
Surety companies, see SURETY COMPANIES
Unauthorized insurers, court actions, 731.328
Bylaw provisions, incorporation, restrictions, 742.033
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

INSURANCE AND INSURERS (Cont.)
Cancellation (Cont.)
Homeowner insurance, 746.687
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
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
Examination, 735.174, 735.182
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

I-38
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 et seq.
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, 731.382
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,
735.566
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
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
Transfers, secured transactions, exception, 79.0109
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
COFA Premium Assistance Program, 735.601,
735.604, 735.608, 735.611, 735.617
Combination policies, issuance, 742.026
Commercial liability insurance
Cancellation and nonrenewal
(Generally), 742.700
Definitions, 742.700
Exemptions, 742.710
Hearing, 742.704
Nonrenewal, 742.706
Notice
(Generally), 742.702
Receipt, proof, 742.708
Renewal, 742.706
Commercial automobile, defined, 731.074
Defending claims, cost, inclusion, stated liability
limits, 742.063
Defined, 731.074
Form, filing, defense cost, liability limits, 742.063

I-39
INSURANCE AND INSURERS (Cont.)

Commercial liability insurance (Cont.)
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
(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
Own risk and solvency assessments, 732.672
Reports, see Reports, this topic
Valuation of reserve liabilities, 733.337
Conflict of interest, state officers and employees, 731.228
Consent to insurance, insured, writing, 743.038
Conservation, foreign and alien insurers, 734.190, 734.200
Conservatorships, see CONSERVATORSHIPS
Consolidation, see Acquisitions and mergers, this topic
Construction and interpretation
(Generally), 731.016, 731.052, 742.018, 742.038
INSURANCE AND INSURERS (Cont.)
Construction and interpretation (Cont.)
Classes, definitions, coverage, 731.150
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 Fund, see FUNDS AND ACCOUNTS
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, 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
Corporation law, application, 732.005
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
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
INSURANCE AND INSURERS (Cont.)

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
- 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
- Action, 731.056
- Alien insurer, 731.082
- Annuity, 731.154, 731.156, 731.170
- Authorized insurer, 731.066
- Business entity, 731.116
- Captive insurer, 735.150
- Casualty insurance, 731.158
- Certificate of authority, 731.072
- Classes, exclusive, 731.150
- Commercial liability insurance, 731.074
- Construction, 731.052, 731.150
- 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
- Essential health benefits, 731.097
- Foreign insurer, 731.082
- Group health insurance, 731.098
- Home protection insurance, 731.164
- Home service agreement, 731.164
- Independently procured insurance, 731.099
- Industrial life insurance, 731.166
- Insurance, 731.102
- Insurance holding company system, 732.548
- Insurance producer, 731.104, 732.810
- Insurer, 731.106
- Internationally active insurance group, 732.548
- Judgment, 731.112
- Lease insurance, 731.178
- License, 731.072
- Limited benefit coverage, 731.114
- Marine and transportation insurance, 731.174
- Mortgage insurance, 731.178
- Mutual insurer, 731.142
- Negociate, 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
- 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

INSURANCE AND INSURERS (Cont.)

Definitions (Cont.)
- Stock insurer, 731.142
- Subscriber, 731.142
- Surety insurance, 731.186
- Surplus lines insurance, 731.144
- Title insurance, 731.190
- Transaction 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

Dental insurance, see HEALTH INSURANCE

Doctors, retired, liability insurance, 679.510

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
- 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, 731.300, 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

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
INSURANCE AND INSURERS (Cont.)

Discrimination (Cont.)
- 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
- Unauthorized insurers, 731.092
- Holding company registration, see Holding companies, registration, 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, 732.572
  - Home office, 732.245
  - Report to shareholders, 732.460
- Shares, own, acquisition, 732.410

Domestic insurers
- (Generally), 732.005 et seq.
- Corporation law, application, 732.005
- Defined, 731.082
- Holding company registration, see Holding companies, registration, 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, 732.572
  - Home office, 732.245
  - Report to shareholders, 732.460
- 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

Driver training schools, certification, proof, 822.510, 822.515

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, 794.156

Emergencies, see EMERGENCIES AND DISASTERS

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, 731.256
- Unauthorized insurers, 731.356
- Written notice to insured, requirement, effectuating laws, 731.259

INSURANCE AND INSURERS (Cont.)

Environmental claims, 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, 744.518
- 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, 744.818

Exemption, this topic

Exclusive agency contracts, 732.220

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

Exemptions
- Certificates, 731.042, 731.374
- Fraternal benefit societies, 748.601
- Guaranteed asset protection waivers, 646A.773
- Insurance Code, generally, 731.036, 731.042
- Proceeds, creditors, 743.046 et seq.
- Securities Law, 59.035, 731.046

Expenditures, insurers, approval, 732.320

FAIR Plan Association
- (Generally), 735.015, 735.025, 735.035
- Appeals by member insurers, 735.095
- Application of statutes, 735.035
- Assessment of members, 735.065, 735.075
- 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
- 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 law, effect, 731.012
INSURANCE AND INSURERS (Cont.)

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
Exemption, certain filings, 742.004
Exclusive agency contracts, 732.220
Essential property insurance operation plan, 735.085, 735.095
Domestic mutual insurers, bylaws, 732.105, 732.115, 732.155
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, 731.804
Foreign insurers, 731.362
Guaranteed arrest bond, 742.376
Guaranty association operation plan, insolvent
Insurers, 734.590
Health insurance, see HEALTH INSURANCE
Holding company registration, see Holding companies, registration, this topic
Insolvent insurers, guaranty association operation plan, 734.590
Insurance scoring models, 746.662
Life insurance, see LIFE INSURANCE
Motor vehicle rental companies, 744.856

INSURANCE AND INSURERS (Cont.)

Filings (Cont.)
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, 731.415
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, 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
Health insurance, see HEALTH INSURANCE
Holding companies, 731.988, 732.584
Motor vehicle rental companies, 744.858
Portable electronics insurance, 646A.592
Risk retention groups, subjection to, 735.345
Self-service storage facility insurance, 744.868
Travel insurance, 744.107

Fire insurance
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
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, 742.246
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
Mortgagee 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
INSURANCE AND INSURERS (Cont.)

Fire insurance (Cont.)

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, 742.249
- Void, fraud, 742.206
- Waiver, 742.220, 742.222

Fire insurers, mutual, liability limitation, approval, 742.248

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, 734.510
- 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
- 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, 731.464

Foreign language, see LANGUAGE

Foreign law, application invalid, 742.018

Forest protection districts, cost of protection, inclusion, 477.230

Forest land contractors, minimum, 376.340

Forestlands, fire protection costs, 477.775

Forms, see FORMS (STATUTORY)

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

INSURANCE AND INSURERS (Cont.)

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), 734.520, 734.530, 734.540, 734.710

Application of statutes, 734.540, 734.555, 734.710

Assessments

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

Assets, insolvent insurer, disbursing, 734.635

Association membership requirement, 734.550, 734.800

Claims

- Assignment of rights, insured, 734.630
- Covered, defined, 734.510
- Defense, defaulting insurer, 734.700
- Delinquency proceedings, administration, 734.710
- Payment, 734.520, 734.570, 734.580, 734.660
- Priority, 734.630, 734.640
- Servicing facilities, 734.570, 734.580, 734.620, 734.690
- Settlement, 734.570, 734.630
- Statements, filing with receiver, 734.630
- Workers' compensation, 734.570, 734.640
- Construction of law, 734.530
- Definitions, 734.510
- Delinquency proceedings, member insurers, 734.710
- Demands, 734.555
- Examination, member insurers, 734.650
- Fees, taxes, exemption, 734.670
- Insurance Guaranty Association, Oregon, see INSURANCE GUARANTY ASSOCIATION, OREGON, generally
- Liability, insured of insolvent insurer, 734.695
- Life and Health Insurance Guaranty Association, Oregon, see LIFE AND HEALTH INSURANCE GUARANTY ASSOCIATION, OREGON, generally
- Notices
  - (Generally), 734.555
  - Insurer assessment, insolvency, impairment, 734.570, 734.610, 734.620, 734.650
  - Offset, assessments, tax liability, members, 734.575
  - Paid claims, recovery, 734.695
  - Plan of operation, 734.550, 734.590, 734.600
  - Purpose of law, 734.520
  - Recovery of paid claims, 734.695
  - Registered agent, 734.555
  - Regulation as insurer, 734.660
  - Reports, 734.650, 734.660
- Rules, 734.579, 734.590, 734.820
- Service of process, 734.555
- Statutes, purpose, construction, application, 734.520, 734.530, 734.540, 734.710
- Tax liability, members, offsets, assessments, 734.575
- Taxes, fees, exemption, 734.670

Guardian and ward

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

Hazardous wastes and materials, see HAZARDOUS WASTES AND MATERIALS

Health, see HEALTH INSURANCE, generally

I-44
INSURANCE AND INSURERS (Cont.)

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
Organization of insurers, applications, 732.045
Rate recommendations of advisory organizations, 737.510
Rating law violations, 737.045, 737.215, 737.342
Rating organizations, 737.360, 737.365
Rating schedules, 737.045, 737.215, 737.320, 737.340, 737.342

HIV tests, consent and disclosure, 433.045

Holding companies, registration
(Generally), 732.548 et seq.
Affiliated insurers, 732.564, 732.568
Capital and surplus, reasonableness and adequacy, determination, 732.582
Common management, 732.578
Consolidated registration, 732.562
Definitions, 732.548
Directors, generally, 732.578
Disclaimer of affiliation, 732.568
Dividends and distributions, 732.576
Enterprise risk reports, 732.569
Examinations and investigations, 732.584, 732.586, 732.594, 732.596
Exemptions, 732.566
Forms, content, 732.552, 732.553, 732.554
Internationally active insurance groups, 732.594, 732.596
Liability of officers and directors, 732.578
Penalties, 731.988, 732.584
Presumption of control, 732.567
Requirement to register, 732.551
Rules, 732.572
Standards for transactions within holding company, 732.574
Statement, information required, 732.552, 732.553, 732.554
Supervision, liquidation, or rehabilitation, 732.588, 732.592, 732.594, 732.596
Supervisory college, 732.571
Termination of registration, 732.558
Time for registration, extension, 732.551

Home office
Domestic insurers, 732.245
Investment, real property, 733.770

Home protection insurance
(Generally), 424.280
Defined, 731.164
Home protection insurers
Capital, surplus requirements, 731.554
Deposits with Department of Consumer and Business Services, 731.624
Financial statements, filing, 731.574
Free insurance, inducements, exemption, 746.130
Investment of funds, 733.685
Unearned premium reserve, maintaining, 735.095
Policy, contents, 742.280

INSURANCE AND INSURERS (Cont.)

Home protection insurance (Cont.)

Rates, 737.310
Real estate licensees, transactions, license exemption, 744.056
Rules, 733.685, 742.280

Home solicitation sales, 83.710

Homeowner insurance
See also Property and casualty insurance, this topic
Adverse underwriting decisions, loss history reports, 746.650, 746.688
Cancellation, 746.687
Child care facilities, 742.260
Claims, insurer use, prohibitions, 746.686
Defined, 746.600
Homicide, effect, 112.455 et seq.
Immunities, see PRIVILEGES AND IMMUNITIES
Immunity, legal action, 734.690, 734.870
Impaired insurers, see Liquidation and rehabilitation, this topic
Income tax (state), see INCOME TAX (STATE)
Incorporators, 732.085
Indemnity, see INDEMNIFICATION
Independently procured insurance, see Surplus lines, this topic

Information collection, use, and disclosure
See also Confidential information, this topic
Adverse underwriting decisions, see Adverse underwriting decisions, this topic
Agent for service of process, 746.675
Annual statistical report, 731.264
Application, certain statutes, 746.609, 746.610
Authorization forms, 746.630, 746.668
Captive insurers, 735.152, 735.156
Complaints, generally, 731.264
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

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
Prospective insured, insurer 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
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

I-45
### INSURANCE AND INSURERS (Cont.)

#### Injunctions
- Acquisitions, violations, 732.547
- Rehabilitation proceedings, 734.140
- Unauthorized insurers, 731.356

#### Insolvency
- see Guaranty of insolvent insurers, this topic
- Liquidation and rehabilitation, this 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
- Annual report, official transactions of director, 731.272
- Application, see Application of statutes, this topic
- Citation, short title, 731.004
- Construction, 731.016, 731.052
- Definitions, 731.052 et seq.
- Enforcement, state officers and employees, conflict of interest, 731.228
- Federal law, effect, 731.012
- Recommendations for changes in Code, review process, 731.276

#### Insurance Commissioner
- 705.105

#### Insurance Fund
- see FUNDS AND ACCOUNTS

#### 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

#### Investigations and examinations
- (Generally), 746.615
- Prelitigation, prohibition, 746.615

#### Investigations and examinations (Cont.)
- (Generally), 731.236, 731.296, 731.300, 731.304, 731.305, 731.312, 731.316
- Access, records etc., 731.308
- Account, et, 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
  - 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
- Information disclosures, exemptions
  - Complaint investigations, generally, 731.264
  - Health insurance exchange, 741.540
  - Holding companies, 732.586
  - Violations, 746.670
- Licensure, 744.058, 744.064, 744.067, 744.525, 744.528, 744.619, 744.621
- Organization permits, 732.025, 732.045
- Premium financing licenses, 746.465

#### Investments
- (Generally), 733.510, 733.580, 733.650, 733.740
- Amounts, funds invested, 733.630
- Amply secured obligation, defined, 733.550
- Approval, directors, 733.730
- Assets, as, financial condition, 733.010
- Association captive insurers, 735.166
- Cash dividend, common stocks, 733.620
- Compensating balances, loans, 733.575, 733.578
- Corporation, defined, 733.530
- Development and reconstruction banks, 733.650
- Disposal, 733.750
- Exemptions, regulation, 733.520
- Foreign, alien insurers, 733.510
- Governmental obligations, 733.550, 733.770
- Health care service facilities, 733.700, 733.780
- Home office, 733.770
- Home protection insurers, 733.685
- Housing, low income, state program, 456.625, 456.635, 456.640, 456.690
- Improved real property, defined, 733.570
- Investment program, safety of principal etc., 733.510
- Lien or pledge, defined, 733.580
- Limitations
  - (Generally), 733.720, 733.770, 733.780
  - Separate accounts, 733.652, 733.654, 733.656, 733.658
- Loans, 733.575, 733.578, 733.640, 733.650, 733.780
- Mortgage loans, 733.600, 733.740
- Obligation, defined, 733.540
- Personal property, 733.680
- Political subdivision, defined, 733.530
- Previous authorized investments, 733.710
- Prohibited, 733.780
- Prudent investor rule, 733.670
- Real property, 733.610, 733.740, 733.760, 733.770
- Record, 733.740
- Securities not investment quality, 733.695
- Security, insurance, 733.640, 733.760, 733.780
- Separate account funds, 317.655, 733.652, 733.654, 733.656, 733.658
- Sovereign, defined, 733.530
- Stocks, corporate, 733.620, 733.630, 733.635, 733.740
- Subsidiary corporations, 733.630, 733.635
- Title Insurance Unearned Premium Reserve Fund, 733.090
- Title plants, 733.690, 733.780
- 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
INSURANCE AND INSURERS (Cont.)

Joint underwriting associations (Cont.)
- 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

Labor contractors, requirement, 658.415

Jury service, coverage, employer violations, 10.092

Jurisdiction of courts, see JURISDICTION

Judgments, 731.178, 742.282, 742.284

Legal services, see LEGAL SERVICES INSURANCE AND CONTRACTORS, generally

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, 732.284
- Marijuana licensees, 475B.163
- Medical professionals, see MALPRACTICE INSURANCE
- Motor vehicle insurance, see MOTOR VEHICLE INSURANCE, generally
- Outfitters and guides, 704.020, 704.050
- Race meet licenses, 462.110
- 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

INSURANCE AND INSURERS (Cont.)

Licenses and permits (Cont.)
- 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, 734.290, 734.350
- Investments, loans, 733.640
- Motor vehicle liability insurer, 742.536
- Orders, delinquency proceedings, 734.140
- Policy liens as assets, 733.306
- Ships and boats, premiums, 733.801

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
  - Filing, 734.390
  - 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
- 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
INSURANCE AND INSURERS (Cont.)

Liquidation and rehabilitation (Cont.)

Delinquency proceedings (Cont.)
- 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, 734.240, 734.270
- 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

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
- Impairment, generally, 732.225, 732.230, 734.014, 734.150
- Insurance Guaranty Association, Oregon, see INSURANCE GUARANTY ASSOCIATION, OREGON, generally

Liabilities, date fixed, 734.330, 734.340
- Notices, 734.270, 734.280, 734.430
- 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
- Receiver
  - 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
  - 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

INSURANCE AND INSURERS (Cont.)

Liquidation and rehabilitation (Cont.)

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, 732.588, 732.594, 732.596
  - Order, court, 734.055, 734.059, 734.063, 734.067
  - Voidable transfers, preferences, 734.350
  - Voluntary dissolution, 732.235

Liquor Control 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
  - Liabilities, date fixed, 734.340
  - Notices, 734.270, 734.280, 734.430
  - 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
  - Receiver
    - 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
    - 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

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 licenses, 475B.163

Marine and transportation insurance
- Defined, 731.174
- Inland marine, rates, 737.205, 737.310
- Reserves, financial, requirement, 733.060, 733.070

Mail
- Certificate of authority, exemption, 731.374
- Defined, 731.194
- Deposits, reciprocal insurers, 731.622
- Policy regulation, exception, 742.001
- Rate statutes, application exception, 737.035
- Reciprocal insurers, declaration, filing, 731.389
- 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
INSURANCE AND INSURERS (Cont.)

Marine and transportation insurance (Cont.)
Wet (Cont.)
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, 743.035, 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, 745.207, 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
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
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, 64A.43S, 64A.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

INSURANCE AND INSURERS (Cont.)

Mutual insurers (Cont.)
Conversion or reorganization (Cont.)
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
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
Newspapers, see NEWSPAPERS
Nonassessable policies, reciprocal insurers, 731.462
Nonprofit organizations, see Charitable and nonprofit organizations, this topic
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
Organizational 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
Requirements and standards, noncompliance, 737.336
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), 732.905 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

I-49
INSURANCE AND INSURERS (Cont.)

Officers and directors (Cont.)
- Expenditures, approval, 732.320
- Insider stock trading, profit recovery, 732.435
- Investments, approval, 733.730
- Preorganization debts, liability, 732.165
- Residency, directors, domestic insurers, 732.305
- Separate account management, 733.230
- Voidable transfers, 733.350

Orders
- (Generally), 731.248, 731.252, 731.422
- 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

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
- Documentation and supporting information, 732.669, 732.672
- Exemptions, 732.666
- Guidance
  - (Generally), 732.653
- 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, 746.095
- Life insurance, see LIFE INSURANCE

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, 734.116, 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

Privilege tax, see Taxes, this topic

Privileged and confidential information, see Confidential information, this topic

Probate, see PROBATE

Proceeds
- Attachment, 18.352
- Devisees, specific, receipt, 112.385

INSURANCE AND INSURERS (Cont.)

Proceeds (Cont.)
- Exemptions, creditors, 743.046, 743.047, 743.049, 743.050
- Security interests, 79.0315
- 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
- Ambulance financial responsibility, 682.105, 682.107
- 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
- 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
- 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, 742.041, 744.101, 744.104, 744.107, 744.111

Protection, purpose of laws, 731.008

Proxies, 732.415, 732.470, 732.475

Public bodies, Insurance Code exemption, 731.036

I-50
INSURANCE AND INSURERS (Cont.)

Public corporations, see LOCAL GOVERNMENTS

Public lands, public structures on, indemnity, 271.380

Public office holders, cancelling or refusing casualty or commercial liability insurance, prohibition, 742.690

Public officers and employees, see PUBLIC OFFICERS AND EMPLOYEES

Publications, 731.280, 731.282, 731.284

Rate meet licensees, 462.110

Radioactive material transportation, 469.607, 469.615

Rates

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

Disapproval of filings, 737.320, 737.336

Discrimination prohibited, 737.310, 737.325, 737.360, 737.390, 746.015, 746.018

Effective date, notice, 737.320

Exemptions, 731.280, 731.282, 731.284

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

Fire

Experience, standards, basis, 737.310

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, rating decisions, 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

Violations of rating law, remedies, 737.045, 737.215

INSURANCE AND INSURERS (Cont.)

Rates (Cont.)

Title insurance, 737.310, 737.320

Uniformity among insurers, 737.310

Workers 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, 737.170

Construction of statutes, 737.025, 737.560

Deviations from filings, 737.215, 737.330

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

Exemptions, 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
INSURANCE AND INSURERS (Cont.)

Rating organizations (Cont.)
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
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
Homestead property tax deferral program, 311.670
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

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

INSURANCE AND INSURERS (Cont.)

Reciprocal insurers (Cont.)
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

Records
See also Reports, this topic

Real property
Homestead, retention, insurers, 731.394
Wet marine and transportation insurance, 731.833

Reinsurance
(Generally), 731.504 et seq.
Authority, 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
Ceding insurer’s management of reinsurance receivables, 731.514
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
INSURANCE AND INSURERS (Cont.)

Reinsurance (Cont.)

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
Membership, mutual insurers, exception, 732.465
Merger or consolidation, effect, 732.538
Offsets, rehabilitation, liquidation, 734.370
Permissible uses, 732.569
Risk limitations, 731.504, 731.508
Withdrawal of insurer, required, 731.512

Reinsurance intermediaries

(Generally), 744.800 et seq.
Books, accounts and records, access, 744.816
Entering into transactions
Conditions, 744.804
Intermediary manager and reinsurer, 744.810
Errors and omissions insurance, 744.818
Licenses, 744.800
Prohibited actions, managers, 744.812
Qualifications, brokers and managers, 744.800
Records, 744.806, 744.816
Requirements, exemptions from application, 744.802
Unlicensed intermediary broker, prohibition, 744.808
Unlicensed intermediary manager, prohibition, 744.814
Violations, authority to order taking actions, 744.820

Religious organizations, see RELIGION AND RELIGIOUS ORGANIZATIONS

Renewal, certificate, indorsement, 742.051
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 et seq.
Capital or surplus, report used for determination, 731.752
Corporate governance annual disclosures, 732.686, 732.689
Financial plan of action and report, 731.752
Permissible uses, 731.754
Valuation of reserve liabilities, 733.337
Criminal conduct, 731.592, 731.594
Enterprise risk reports, holding company registration, 732.569
Essential property insurance, FAIR plan association, 735.105
Examiners, 731.312
False, 731.260, 731.296
Fire insurance premiums, 731.820

INSURANCE AND INSURERS (Cont.)

Reports (Cont.)
Foreign insurers, premiums, 731.812
Guaranty association, 734.650, 734.660
Health insurance, see HEALTH INSURANCE Information disclosures, see Information collection, use, and disclosure, this topic
Insurance disclosures, see Information collection, use, and disclosure, this topic
Insurance Code transactions, director’s annual report, 731.272
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
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, insurer violations, 731.256

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

Retainer medical practices, see RETAINER MEDICAL PRACTICES, generally

Re文化底蕴ary tax provisions, 731.840, 731.854, 731.859

Revenues, disposition, 731.292

Risk limitations, 731.504, 731.508

Risk management
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), 732.405
Insurance purchases, authorization, 278.415

Risk retention
(Generally), 735.300 et seq., 735.310
Definitions, 735.305
Federal Product Liability Risk Retention Act, preemption, 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, 735.330
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
Rules, 735.360
INSURANCE AND INSURERS (Cont.)
Road crossings, liability coverage, 374.309, 374.310

Rules (Cont.)
(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
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
Capital and surplus, 731.554
Captive insurers, 735.154, 735.168, 735.172, 735.180
Claims management, 735.120
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
Disclosures to prospective insureds, 732.009
Domestic insurer, see Domestic insurers, this topic
Earned surplus, defined, domestic insurers, 732.410
Emergencies, 731.870
Exclusive agency contracts, application, 732.220
Fictitious groupings, 737.604
Filing exemptions, 742.004
Financial statements, 731.574, 735.172
Guaranty association, insolvent insurers, 734.574, 734.590, 734.820
Health care service contractors, 750.055, 750.085
Health insurance, see HEALTH INSURANCE
Holding company registration, 732.572
Home protection insurers, 742.280
Home protection policies, 742.280
Homeowner insurance, use of claims, 746.686
Insurance producers, adjusters, and consultants, see INSURANCE PRODUCERS, ADJUSTERS, AND CONSULTANTS
Insurer, annual audit, content of audited financial report, filing, etc., 731.488
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
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
Multiple insurers, conversion or reorganization, 732.604

INSURANCE AND INSURERS (Cont.)
Rules (Cont.)
Operation of insurer, determining if hazardous, 731.385
Oregon FAIR Plan Association, operation, plan, 734.820
Oregon Life and Health Insurance Guaranty Association
Assessment of members, 734.815
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
Sales materials, 742.009
Portable electronics insurance, 646A.577, 646A.590
Professional liability funds, 752.045
Proxy material, 732.415
Ration 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
Retainer medical practices, 735.500
Risk retention groups, 735.360
Sales material, regulating, 742.009
Securities transactions, 742.445, 742.450, 742.455
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, 744.111
Valuation of reserve liabilities, 733.331
Water marine and transportation insurance taxes, 731.834
Workers’ compensation, see WORKERS’ COMPENSATION
Rural fire protection districts, see RURAL FIRE PROTECTION DISTRICTS
Sales
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, 732.430

Equity security, defining, 732.420


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


Sale with policies, 746.025, 746.140

Valuation, 733.165

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), 734.20, 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

Mones, Department of Agriculture Service Fund, use, 561.401

Solicitation, applications, domestic insurers, 732.135, 732.145

Solvency, insurers

Assessments, see Own risk and solvency assessments, this topic

Insolvency, see Guaranty of insolvent insurers, this topic

Liquidation and rehabilitation, this topic

Standard provisions, 742.021

Standard Valuation Law, see Valuation, this topic

Standards, National Association of Insurance Commissioners, compliance, 733.210

State contracts, see STATE CONTRACTS

State of Oregon, see STATE OF OREGON

INSURANCE AND INSURERS (Cont.)

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, 742.001

Supervisory officials, organizations of, state participation, 731.216

Support of dependents, see SUPPORT OF DEPENDENTS

Surety companies, see SURETY COMPANIES, generally

Surplus lines

(Generally), 735.400 et seq.

Actions against insurers, 735.485, 735.490

Application of statutes, 735.492

Contracts, validity, 735.440

Definitions, 731.144, 735.405

Evidence of insurance, 735.435

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

Procurers of insurance, surplus lines licensees, 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

Enforcement, limitations, 731.856

Fire premiums, 317.122, 731.820, 731.842

Foreign insurers, see Foreign and alien insurers, this topic

I-55
INSURANCE AND INSURERS (Cont.)

Taxes (Cont.)
- 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, 731.844, 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
- Invalid, payment, directors and officers not liable, 731.844
- Interest, penalties, 731.842
- Joint underwriters, regulation, 737.390
- 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, 731.330
- Portable electronics insurance, 646A.592

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, 746.190

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, 731.600

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

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
INSURANCE AND INSURERS (Cont.)
Trade practices and offenses (Cont.)
Unauthorized insurance transactions (Cont.)
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, 742.041, 744.101, 744.104, 744.107, 744.111
Tribal governments, police officers, 181A.690
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
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
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
INSURANCE AND INSURERS (Cont.)
Valuation (Cont.)
Standard Valuation Law (Cont.)
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
Verifications, see VERIFICATIONS
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
Withdrawal
Commercial liability insurance, 731.482
Insurers, 731.512
Reinsurance, required, 731.512
Witnesses, subpoenas, 731.232
Workers' compensation, see WORKERS' COMPENSATION
Written notice to insured, requirement, effectuating laws, 731.259
INSURANCE COMMISSIONER
(Generally), 705.105
INSURANCE FUND
See FUNDS AND ACCOUNTS
INSURANCE GUARANTY ASSOCIATION, OREGON
Board of directors
(Generally), 734.560
Immunity from legal action, 734.690
Reports, 734.650, 734.660
Creation, 734.550
Duties and powers, 734.570, 734.580
Immunity from legal action, 734.690
Membership required, 734.550
Reports, 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
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, 744.636
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

INSURANCE PRODUCERS, ADJUSTERS, AND CONSULTANTS

(Cont.)
Consultants (Cont.)
Licenses (Cont.)
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
Contracts between insurer and managing general agent, 744.306
Financial examinations, 744.313
License requirements, 744.300, 744.301
Loss reserves, 744.313
Records, 744.311
Rules, 744.314
Violations of provisions, orders to reimburse insurer, rehabilitator or liquidator, 744.316
Premium funds, trust account, commingling, 744.083
Producers
Address, change, 744.063, 744.064, 744.068
Adjusters, as, 744.515
Administrative procedure, licensure sanctions, 744.074, 744.079, 744.089
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

I-58
INSURANCE PRODUCERS, ADJUSTERS, AND CONSULTANTS
(Cont.)

Producers (Cont.)
Compensation, 744.076, 744.087, 746.085
Continuing education, 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, 744.089
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
Continuing education, 744.072
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
Nonresident insurance producers, 744.063, 744.064, 744.082
Reciprocity, 744.064, 744.082
Refusal, revocation, or suspension, 744.074, 744.079, 744.994
Renewal or reinstatement, 744.058, 744.059, 744.067
Risk retention groups, 735.350
Surplus lines, 744.063
Temporary license, 744.073
Term, 744.072
Life insurance, replacement, compensation, 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

INSURANCE PRODUCERS, ADJUSTERS, AND CONSULTANTS
(Cont.)

Producers (Cont.)
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, 744.101, 744.104, 744.107, 744.111
Unemployment compensation, excluded, 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, 744.665
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
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, 744.111
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

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

I-59
INSURANCE PRODUCERS, ADJUSTERS, AND CONSULTANTS (Cont.)

Surplus line insurance producers (Cont.)
Licenses (Cont.)
  Suspension or revocation, 735.480
  Premium tax, 735.470, 735.475
  Records, 735.460
  Reports, monthly, 735.465
  Rules, 735.410, 735.435, 735.455, 735.465, 735.470

Telephone solicitation, regulations, 646.605
Third party administrators, see THIRD PARTY ADMINISTRATORS, generally
Title insurance, see TITLE INSURANCE
Travel insurance, 744.101, 744.104, 744.107, 744.111
Trust account, premium funds, commingling, 744.083

INSURRECTION
Habeas corpus, suspension, CONST. I §23
Marijuana licenses, suspension, 475B.523
Martial law, 399.065
Militia, use, 399.065
Riot, see RIOTS, generally
Suppression, CONST. V §9, CONST. XI §7, CONST. XI §8
Treason, CONST. I §24

INTANGIBLES
Abandoned property, see ABANDONED OR UNCLAIMED PROPERTY
Assignment, generally, 80.010, 80.020
Intellectual property, see INTELLECTUAL PROPERTY, generally
Secured transactions, see SECURED TRANSACTIONS
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
Colleges and universities, see COLLEGES AND UNIVERSITIES
Community colleges and districts, 341.319
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

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

INTEREST (MONEY)
(Generally), 82.010 et seq.
Abandoned or unclaimed property, delivery within time prescribed, failure, 98.416
Accounts, 82.010
Agricultural commodity sales, 576.705
Alcoholic beverage licenses, in lieu deposit, 471.155
Bonds, see BONDS
Bridges, Willamette River, Multnomah County, bonds, 382.395
Budgets, local governments, interest, inclusion, 294.378
Capital Access Fund, 285B.119
Cemeteries, city improvement assessment funds, 223.775
Cigarette tax, see CIGARETTE TAX
Commission, bonus, fee, premium, penalty or other charge, computation of interest, 82.020
Community college districts, bonds, 341.697
Computation, 82.020, 82.025
Condemnation
  Advance deposits, effect, 35.265
  Repurchase price, 35.390
  Construction contracts, 701.420, 701.625, 701.630
  Consumer finance, see CONSUMER FINANCE
  Contracts, 82.010
  County development projects, loans, 285B.086
  County roads assessments, 371.655
  Courts, funds held in trust, 293.293
  Credit unions, see CREDIT UNIONS
  Criminal judgments, 137.183
  Decedents estates, pecuniary devises, 116.143
  Defenses, businesses, interest, 82.010
  Depositories of public funds, see DEPOSITORIES OF PUBLIC FUNDS
  Diking district refunding bonds, 547.605, 547.610, 547.615, 547.620
  District improvement companies
    Improvements, installment coupon obligations, rates, 554.270
    Warrants, unpaid, 554.290
INTEREST (MONEY) (Cont.)

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, 131A.080, 131A.090

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

Fire control, forest, cost recovery, 477.068

Forest fire protection costs, 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, 523.490

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
    Credit health and life insurance, 743.379
    Loans, 743.186
    Premiums, adjustments, fraud, creditor recovery, 743.046, 743.216
    Reimbursement, 743.189, 743.230, 743.270, 743.271

  Premium financing, 746.485
  Prepayment, premium financing, 746.485
  Unpaid claims, health insurance, 743B.492

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

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

INTEREST (MONEY) (Cont.)

Loans (Cont.)
  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 et seq.

Medical debts, 646A.677

Medical malpractice actions, judgments, 82.010

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, 477.068

Personal injury cases
  payments from fund, 238.470

Public funds, deposits, see DEPOSITORIES OF PUBLIC FUNDS

Public improvement contracts, 279C.570

Rate, 82.010

Real estate licensees, clients' trust accounts, 696.241

Realty contracts, lender security protection deposits, 86.245, 86.250

Refund anticipation loans, disclosures, 673.712

Refund restrictions, loan agreements, notice, 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
INTERGOVERNMENTAL COOPERATION (Cont.)

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, Office of, information sharing, 329A.010, 329A.025, 329A.390
Child Support Program, 180.345
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
Construction contractors, regulation, 701.272
Continuing education, generally, 344.259
Contraceptive stock inspections, 435.105
Correctional institutions, see CORRECTIONAL INSTITUTIONS
Counties, see COUNTIES
Courts, see COURTS
Dams, 540.488
Districts, see DISTRICTS
Drainage and flood control, 547.067
Eastern Oregon Border Economic Development Board, 384.801
Educator Advancement Council, 342.940, 342.943, 342.953
Emergency services, see EMERGENCY MANAGEMENT AND SERVICES, generally
Employees of intergovernmental entities, see PUBLIC OFFICERS AND EMPLOYEES, generally
Energy facilities, see ENERGY
Execution sales, legal notices website, 18.926
Family and medical leave insurance, 657B.480
Food safety, 616.015, 616.028, 624.510, 624.530
Foreign countries, see FOREIGN COUNTRIES
Forests and forestry, see FORESTS AND FORESTRY
Fuel taxes, Indian tribes, agreements, 319.382, 319.525
Gambling addiction programs, 413.520
Geographic data, fees, 190.050
Geothermal heating districts, see GEOTHERMAL HEATING DISTRICTS
Global warming outreach strategy, 468A.245
Grain warehouse examination programs, other states, 586.235
Health insurance exchange, 741.002, 741.520
Highways and roads, see HIGHWAYS AND ROADS
Housing Choice Landlord Guarantee Program, 456.395
Immigration enforcement, information sharing, 180.805, 180.810, 181A.820
Indian tribes, see INDIANS
Interagency Compliance Network, 670.700, 670.705
International, see FOREIGN COUNTRIES
Interstate, see INTERSTATE COOPERATION, generally
Investment pools, local and tribal governments, 294.820
Judicial services to cities, circuit court, 221.357
Juveniles, see JUVENILE DELINQUENTS AND DEPENDENTS
Law libraries, 9.820
INTERGOVERNMENTAL COOPERATION (Cont.)

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
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
Nurses, sharing results of criminal records checks, 678.153
Ocean Acidification and Hypoxia, Oregon Coordinating Council on, 196.571, 196.572, 196.573
Ordinances, ratifying, agreements creating entity, 190.085
Ports, see PORTS
Powers of intergovernmental entities, generally, 190.080
Public assistance, 411.116, 411.135
Radiation sources, 453.745, 469.559
Radioactive waste disposal, Oregon Hanford Cleanup Board, 469.582
Railroads, hazardous material emergency response, 453.392
Reference Coordinating Council, State, 357.900
Regional community and economic development priorities, 284.754
Resource Coordination Assistance Agreement, Oregon, see RESOURCE COORDINATION ASSISTANCE AGREEMENT, OREGON, generally
Respite care programs, coordination, 409.458, 409.474
Retirement Savings Plan, Oregon, 178.245
Road usage charge, multijurisdictional agreements, 319.947
Rules, generally, 190.080
Salmonberry Trail, 390.305
Schools, see SCHOOLS AND SCHOOL DISTRICTS
Security agreements, state public bodies, federal military facilities, 190.112
Seed certification, Idaho, State of, agricultural or educational agencies, Malheur County, 633.620
Sex offenders, records sharing, 163A.200, 163A.205, 163A.210
Small business development centers, 285B.169
Small scale local energy projects, 470.155
Solid fuel burning device programs, 468A.490
State agencies, see STATE AGENCIES
States, see INTERSTATE COOPERATION, generally
Suicide, youth, 418.735
Tax coordination, setting forth changes, changes in service responsibility, 190.070
Tobacco and inhalant delivery system enforcement, 431A.183
Transferable development credits, 94.538
Transportation
Greenhouse gas emissions, statewide strategy, see CLIMATE CHANGE
Intergovernmental transportation entities, 190.083, 190.088, 190.091
Motor carrier law applicability, 825.017, 825.022

INTERGOVERNMENTAL COOPERATION (Cont.)

Transportation (Cont.)
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, 195.141, 195.143, 195.145
Warehouse examination programs, contiguous state governments, 586.235
Waste disposal, see WASTE DISPOSAL
Water and water rights, see WATER AND WATER RIGHTS
Wildlife Corridor Action Plan, 366.161, 366.162, 496.272, 496.273
Workforce development, see WORKFORCE DEVELOPMENT, generally
Youth development programs and services, 417.847

INTERLOCUTORY ORDERS
Chambers, 3.070
Justice courts, appeal, statute constitutionality or errors in law, 157.070

INTERMENT
See BURIAL, generally; CREMATION, generally

INTERNATIONAL COOPERATION
See FOREIGN COUNTRIES

INTERNATIONAL FUEL TAX AGREEMENTS
(Generally), 825.555

INTERNATIONAL TRADE
See ECONOMIC DEVELOPMENT

INTERNATIONAL WILLS
See WILLS

INTERNET
See COMPUTERS AND INFORMATION SYSTEMS

INTEROPERABLE COMMUNICATIONS, STATEWIDE PLAN
(Generally), 403.445, 403.450, 403.455, 403.460, 403.465

INTERPLEADER
(Generally), ORCP 31
Attorney fees, ORCP 31
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
Civil and criminal proceedings
(Generally), 45.272 et seq.
Appointment, 45.275, 45.285, 45.288
Certification, 45.291, 45.292
Code of professional responsibility, 45.288
Costs, allowance, 45.275, ORCP 68A
Court Interpreter and Shorthand Reporter 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 communications, 40.272, 40.273
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, this topic

Fees
Court interpreters, certification, 45.291
Health care interpreters, certification, 413.558

Health care
Certification, 413.556, 413.558
Collective bargaining, state employment status, 413.562
Definitions, 413.550
Education, 413.558
Examinations, 413.556, 413.558
Legislative findings, policy, 413.552
Oregon Council on Health Care Interpreters, 413.554, 413.556, 413.558
Prescription drugs, 689.564
Rules, 413.558
Standards; testing, qualifications and certification, 413.556, 413.558
Titles, use, 413.558

Prescription drugs, 689.564
Privileged communications, 40.272, 40.273
Public meetings, 192.630

Sign language
Contracts, state agencies, 185.230
Health care interpreters, see Health care, this topic
Public meetings, 192.630
Schools, standards, 185.225
Witness privilege, 40.272

Titles, use, 45.292, 413.558

Unemployment compensation, 657.048
Workers' compensation, nonsubject workers, 656.027

INTERROGATORIES
Custodial interviews, recording, 133.400, 133.402
Interpreters, persons with disabilities, 133.515
Woman officer, presence, sex offenses, 136.345, 136.347

INTERROGATORIES (Cont.)
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.
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, 890.080
Boundaries, state
(Generally), CONST. XVI §1
Columbia River, 186.510, 186.520

Cascades Rail Corridor, 824.420
Chemicals in children's products, data sharing, 431A.258, 431A.273

Columbia River
Columbia River Gorge Compact, see COLUMBIA 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

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

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

Forest fires
Interstate Forest Fire Suppression Compact, 421.296, 421.297, 421.298
Northwest Wildland Fire Protection Agreement, see FORESTS AND FORESTRY

I-64
INTERSTATE AGREEMENTS AND COMPACTS (Cont.)

Goose Lake Interstate Compact, 536.420, 542.510, 542.520
Higher education
Distance learning, 350.075
Western Regional Higher Education Compact, see COLLEGES AND UNIVERSITIES
Highway Transportation Agreement, Multistate, 802.560, 802.565, 802.570
Insurance Product Regulation Compact, Interstate, 732.820
Juveniles, see JUVENILE DELINQUENTS AND DEPENDENTS
Klamath River
Dam removal, 757.742
Klamath River Basin Compact, 542.610, 542.620, 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, 248.349
Oregon-Washington Columbia River Boundary Compact, 186.510, 186.520
Pacific Northwest Emergency Management Arrangement, 402.250
Pacific Ocean Resources Compact, 196.175, 190.110, 190.180, 196.185
Pacific States Marine Fisheries Compact, 507.040, 507.050
Physical Therapy Licensure Compact, 688.240
Placement of Children, Interstate Compact on, see CHILD WELFARE SERVICES
Public contracts, prevailing wage rate, prohibited agreements, 279C.829
Retirement Savings Board, Oregon, 178.205
Tax Compact, Multistate, see MULTISTATE TAX COMPACT, generally
Western Interstate Corrections Compact, see CORRECTIONAL INSTITUTIONS
Western Regional Higher Education Compact, see COLLEGES AND UNIVERSITIES
Wildlife Law Violator Compact, 496.750

INTERSTATE BRIDGES
See BRIDGES

INTERSTATE COOPERATION

See also INTERSTATE AGREEMENTS AND COMPACTS: RECIPROCITY
(Generally), 190.410 et seq.
Agriculture, market news service, 576.035
Apprenticeship courses of study, 660.158
Banks, supervision and enforcement, 706.515
Boating regulation, 830.110
Bonneville Power Administration, costs, controlling, 469.950
Bridges, see BRIDGES
Cascades Rail Corridor, 824.420
Child custody, jurisdiction, see CUSTODY OF CHILDREN
Cities, 190.110, 190.410, 190.420, 190.440
Columbia River, gravel, sand removal, 274.590
Commodity commissions, 576.304
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
Emergency services, see EMERGENCY MANAGEMENT AND SERVICES
Energy resource emergencies, 176.755
Ferries, see FERRIES
Fish and Wildlife Commission, State, meetings, 496.108
Food safety, 616.028
Foreign states, agencies, public, 190.410
Forest insect and disease control, 527.335
Hanford Cleanup Board, Oregon, 489.574
Insurance rating data exchange, 737.526
Land use planning coordination, 197.040, 197.050
Lands, state, 273.135
Law enforcement mutual assistance agreements, 190.472, 190.474, 190.476, 190.478
Local governments, 190.110, 190.410, 190.420, 190.440
Market development, farm products, 576.013
Market news service, agriculture, 576.035
Mass transit district functions, 267.200
Mental disabilities, nonresidents with, exchange agreements, 428.240
Mill Creek diversion and storage, 537.835
Motor carriers, federal requirements, confirmation, 825.105
Municipal utilities, ownership, operation, 225.060, 225.470, 261.245
Oil and hazardous material spillage, 468B.375, 468B.500
Other states, agencies, public, 190.410
Pacific Ocean salmon netting, 509.360
People's utility districts, thermal power facilities, 261.245
Physicians, licensing, reciprocal agreements, 677.125
Pollution control, 468.035, 468B.015, 468B.375, 468B.500
Ports, 190.110, 190.410, 190.420, 190.440
Power facilities, joint ownership, 225.470, 261.245
Prescription monitoring program, 431A.869
Public utility regulation, 757.420
Racing, 462.275
Radiation control, 453.745
Snake River, hunting, fishing, trapping, 497.012
State agencies, generally, 190.110
Support enforcement, see SUPPORT OF DEPENDENTS
Tax consultants and preparers, license examinations, 673.637
Tax information, 308.290, 314.840
Torts, indemnification, agreements, 190.420
Toxics use and hazardous waste reduction programs, 466.355
Unemployment compensation, 657.760, 657.765, 657.770, 657.775
Vocational rehabilitation, 344.530
Warehouse examination programs
(Generally), 586.235
Contiguous state governments, 586.235
INTERSTATE COOPERATION (Cont.)
Waste flows between states, avoiding disruption, 465.378
Water Resources Director or Commission, 536.420
Water user organizations, joint project, 545.283
Workers’ compensation, 656.126

INTERSTATE FAMILY SUPPORT ACT, UNIFORM
See SUPPORT OF DEPENDENTS

INTERVENTION
(Generally), ORCP 33
Administrative procedure, state, contested cases, 183.450
Batterers, see FAMILY ABUSE AND VIOLENCE
Citizens’ Utility Board, agency proceedings affecting consumers, 774.180
Definition, ORCP 33A
Labor, unfair practice proceedings, 663.185
Land use decisions, review, 197.830
Landowners, abutting
City streets
Closing intersection, damages, 373.060
Grade change, damages, 105.760
Use restrictions affecting commercial property, 105.860
County roads, grade change, damages, 105.755
State highways, grade change, damages, 105.755
Permissive, ORCP 33C
Procedure, ORCP 33D
Racketeering activities, civil proceedings, Attorney General, 166.725
Right of, ORCP 33B
Transportation, Director of, 184.633
Water rights determination, 539.210

INTERVIEWS
Children’s advocacy centers (child abuse), 418.780 et seq.
Custodial, 133.400, 133.402
Driving under influence screenings, 813.020, 813.021, 813.023, 813.025, 813.210, 813.240, 813.260
Employment, see LABOR AND EMPLOYMENT

INTESTATE SUCCESSION
See PROBATE

INTIMIDATION
Bias crimes, see BIAS CRIMES, generally
Schools and school districts, see SCHOOLS AND SCHOOL DISTRICTS

INTOXICATED DRIVER PROGRAM FUND
See FUNDS AND ACCOUNTS

INTOXICATING LIQUORS
See ALCOHOLIC BEVERAGES, generally

INTOXICATION (Cont.)
Detoxification, see ALCOHOL AND DRUG ABUSE
Driving under influence, see DRIVING UNDER INFLUENCE, generally
Jail custody, absence of treatment or sobering facility, 430.399
Local laws or regulations, prohibitions, 430.402
Races, wagering, 462.190
Surfing under influence, 830.365
Visibly intoxicated persons
Alcoholic beverages
Serving or furnishing, 471.038, 471.315, 471.410, 471.412, 471.565
Shipment deliveries, 471.186, 471.282
Marijuana, selling or providing, 475B.329
Water skiing under influence, 830.365

INVASION
Habeas corpus, suspension, CONST. I §23
Liquor licenses, suspension, 471.685
Marijuana licenses, suspension, 475B.523
Privacy, see PRIVACY
Repelling, CONST. V §9, CONST. XI §7, CONST. XI §8

INVASIVE SPECIES
Aquatic invasive species
Adopt-a-River Program, Oregon, 830.055
Aquatic Invasive Species Prevention Fund, 830.585
Ballast water regulation
Boats, 830.302
Ships, see SHIPS AND SHIPPING
Boats
Aquatic Invasive Species Prevention Fund, 830.585
Definitions, 830.560, 830.587
Draining water before transporting boat, 830.302
Launch prohibitions, 830.560
Penalties, 830.990, 830.998, 830.999
Permits
(Generally), 830.565, 830.570
Aquatic Invasive Species Prevention Fund, 830.585
Fees, 830.570, 830.575
Rules, 830.580
Transporting aquatic invasive species, prohibition, 830.999
Watercraft check stations, 830.589, 830.591, 830.998
Reports, 830.055, 830.594
Rules, 783.635, 830.055, 830.560, 830.570, 830.580, 830.589, 830.999
Firewood, 570.720, 570.998
Invasive Species Control Account, 570.810
Invasive Species Council, see INVASIVE SPECIES COUNCIL, generally
Plant pests, see AGRICULTURE AND HORTICULTURE
Weed control, see AGRICULTURE AND HORTICULTURE

INVASIVE SPECIES COUNCIL
(Generally), 570.750 et seq.
Accounts
Invasive Species Control Account, 570.810
Invasive Species Council Account, 570.800
Trust account, 570.800
Administrative expenses, 570.780, 570.810
Advisory and technical committees, 570.790
Chairperson and vice chairperson, 570.775
INVASIVE SPECIES COUNCIL (Cont.)
Duties and powers, generally, 570.755
Establishment, 570.770
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
Civil forfeitures, seized property, 131A.055
Depository security, public funds, 295.013
Income tax (state), see INCOME TAX (STATE)
Land use, preparation, etc., 197.040
Probate, see PROBATE
Secured transactions, see SECURED TRANSACTIONS
State property (Generally), 270.180, 279A.255
Periodic, 279A.255

INVESTIGATIONS AND INVESTIGATORS
Abuse of persons, see ABUSE OF PERSONS
Accountants, violations, 673.170, 673.475
Adoption of persons, see ADOPTION OF PERSONS
Animal feeding operations, 468B.217, 468B.225
Animal rescue entities, 609.420
Antitrust, see TRADE REGULATION AND COMPETITION
Apprenticeship, regulation, 660.120
Archaeology law violations, 355.924, 355.937
Athletic trainers, violations, 676.606, 688.715
Attorney General, see ATTORNEY GENERAL
Attorneys, communication, law enforcement officers, persons represented by counsel, 131.040
Audits, see AUDITS AND AUDITING, generally
Banking violations, 707.735
Banks and banking, see BANKS AND BANKING
Barbers, hair designers and cosmetologists, violations, 676.606
Body art practitioners, 676.606
Building code, state, 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
Continuing care retirement communities, complaints, 101.150
Coordinated care organizations, see COORDINATED CARE ORGANIZATIONS
Corporations, 60.032
Corrections Ombudsman, see CORRECTIONAL INSTITUTIONS

INVESTIGATIONS AND INVESTIGATORS (Cont.)
Credit unions, 723.136, 723.338
Criminal investigations, law enforcement officers, communication with persons represented by counsel, 131.040
Death, see DEATH
Debt buyers, 646A.646, 646A.661
Debt management service providers, 697.732
Depositories of public funds, 295.071
Discount medical plan organizations, 742.436
Domestic relations suits, charging parties, 107.425
Electric companies, see PUBLIC UTILITIES
Electrologists, violations, 676.606
Emergency medical services providers, 692.220
Employment safety, agricultural operations, inspection exemption, 654.172
Environmental health specialists, complaints, 676.608, 700.111
Escrow agents, 696.545
Expenses, entitlement, person for whom counsel appointed, 135.055
Firearms, injury cause, see WEAPONS AND FIREARMS
Fires, see FIRES AND FIRE PROTECTION
Funeral service practitioners and embalmers, complaints, 692.180, 692.230
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
Hospitals, see HOSPITALS AND HEALTH CARE FACILITIES
Humane special agents, 181A.340, 181A.345
Identity Theft Protection Act, Oregon Consumer, 646A.624
Information collection and disclosures, liability, 746.985
Injuries, weapons, see WEAPONS AND FIREARMS
Insurance, see INSURANCE AND INSURERS
Intelligence disabilities, persons with, commitment, 427.235
Judges, disability, request for investigation, 1.310
Labor and employment, see LABOR AND EMPLOYMENT
Landscape architects, 671.338, 671.445
Landscape Contractors Board, State, 671.550, 671.555
Lead-based paint activities, 431A.355
Legislature, see LEGISLATURE
Licensed investigators, see INVESTIGATORS, LICENSED, generally
Limited liability companies, 63.032
Liquor law violations, interference, 471.675
Livestock
Investigative officers, 604.015
Seizures, 604.056
Lobbying violations, 171.776, 171.778
Long Term Care Ombudsman, 441.406, 441.408, 441.409

I-67
INVESTIGATIONS AND INVESTIGATORS (Cont.)

Lottery, Oregon State
(Generally), 461.130
Costs, 461.170
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, see MEDICAL ASSISTANCE PROGRAM
Medical imaging practitioners, 688.525, 688.600
Midwives, violations, 676.608
Missing persons, generally, 146.177, 146.181
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
Parole, probation, and post-prison supervision, see PAROLE, PROBATION, AND POST-PRISON SUPERVISION
Pawnbrokers, 726.255
Payday loans, 725A.050
Pesticides, see PESTICIDES AND PESTS
Pharmacists and pharmacies, 689.151, 689.153, 689.405, 689.445
Physical therapists, 688.140
Physicians and surgeons, see PHYSICIANS AND SURGEONS
Podiatric physicians, see PODIATRIC PHYSICIANS
Polysomnographic technologists, 676.608
Private investigators, see INVESTIGATORS, LICENSED, generally
Profiling complaints, law enforcement, 131.915, 131.920, 131.925
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.830, 192.385, 236.360
Public utilities, see PUBLIC UTILITIES
Racketeering activities, 166.730
Railroads, see RAILROADS
Real estate licensees, conduct, 696.396, 696.795
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
Schools and school districts, see SCHOOLS AND SCHOOL DISTRICTS
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 complaints, private higher education schools, 350.075
Sudden infant death syndrome, epidemiological, 431.120

INVESTIGATIONS AND INVESTIGATORS (Cont.)

Tax consultants and preparers, 673.697, 673.730
Temporary assistance for needy families, eligibility, 412.059
Title loans, 725A.050
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, 866.170, 866.260
Water and water rights, see WATER AND WATER RIGHTS
Ways of necessity, proposed, county engineer or surveyor, 376.160
Weapons, injury cause, see WEAPONS AND FIREARMS
Weapons, possession, school property,
Wiretapping and eavesdropping, see WIRETAPPING AND EAVESDROPPING, generally
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
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, 703.491
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
Inactive status, 703.445
Interim license, 703.430
Issuance, 703.430
Provisional license, 703.430
Qualifications, 703.415
Reciprocity, 703.440
Renewal, 703.445, 703.447
Requirement, 703.405
Suspension, revocation, etc., 703.465, 703.470
Temporary license, 703.430
Test, 703.480
Penalties, 703.993, 703.995
Process, service, 703.460
Receipts, disposition, 703.490
Records and reports, 703.450, 703.473
Rules, 703.430, 703.435, 703.480
Website, list of investigators, 703.480
INVESTMENT COUNCIL, OREGON

Contracts, 293.741
Creation, 293.706
Meetings, recordings and logs, 293.714

Members
(Generally), 293.706
Chairperson, 293.711
Compensation, expenses, 293.711, 293.713
Conflicts of interest, 293.708, 293.713
Continuing education, 293.712

Reports
Investment funds investment program, 293.771
Venture capital investments, 293.734

State investments, see STATE FINANCE

INVESTMENTS

Advisers, see SECURITIES
Banks, see BANKS AND BANKING
California, see CALIFORNIA, STATE OF
Cemetery funds, 97.665, 97.820, 97.830

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
Electric power joint operating agency bonds, in, 294.810

Energy efficiency and sustainable technology loan program financial managers, 470.590, 470.595

Exchange facilitators, regulation, see EXCHANGE FACILITATORS, generally

Executor and administrators, see PROBATE

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

INVESTMENTS (Cont.)

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
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
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 FUNDS AND ACCOUNTS

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
INVESTMENTS (Cont.)
Public bodies (Cont.)
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, 79.0106, 79.0305, 79.0312, 79.0328
Severance pay, investing in small business, income tax subtraction, 316.856
State, see STATE FINANCE
State buildings, see STATE BUILDINGS
State Lands, Department of, interagency agreements, 273.141
Taylor Grazing Act funds, 294.070
Treasurer, State, see TREASURER, STATE
TriMet, 267.394
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. and F. terms preparation by seller, 72.3200
Cigarette tax, 323.220, 323.225
Simulated, see SIMULATION

IN Voluntary DISMISSAL
(Generally), ORCP 54B

IN Voluntary LIQUIDATION
Mortgage bankers and mortgage brokers, 86A.133

IN Voluntary SERVITUDE
See SERVITUDE, INVOLUNTARY, generally

IRAN
State investments, see STATE FINANCE

IRAQ WAR
Veterans Memorial Highway, 366.924

IRRIGATION
See also CANALS, DITCHES, AND FLUMES; DAMS AND RESERVOIRS; RECLAMATION; WATER AND WATER RIGHTS
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
Districts, see IRRIGATION DISTRICTS, generally
Drainage district powers, 772.320
Equipment, tax exemption, 307.398
Extension of season, 537.385
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 et seq.
Labor, materials or equipment, land preparation, 87.356
Land, preparation for cultivation, 87.356
Mutual companies
Corporate excise tax exemption, 317.080
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
IRRIGATION DISTRICTS

(Generally), 545.001 et seq.

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, 545.577, 545.579
Creditors, 545.639
Federal loan, holder consent, 548.355

Assessments
See also Charges, this topic
Adjustments, 545.389
Benefit determination, 545.385, 545.387
Bonds and interest, 545.381, 545.428, 545.430, 545.529
Certification, 545.420
Compelling, levy, 545.422
Compromise or cancellation, 548.370, 548.520
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, reley, 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, 545.325, 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

IRRIGATION DISTRICTS (Cont.)

Assessments (Cont.)

Legality determination (Cont.)
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, 545.455, 545.456, 545.462, 545.464
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
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
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
Contracts, 545.343, 545.347, 545.391, 545.399, 545.325, 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

I-71
IRRIGATION DISTRICTS (Cont.)

Board of directors (Cont.)
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
Redevision of district, election, 545.089, 545.123, 545.167, 545.169, 545.171
Sale of property, 545.365, 545.367, 545.369, 545.371, 545.375
Secretary, see Secretary, this topic
Term of office, 545.041, 545.043, 545.203, 545.211
Treasurer, see Treasurer, this topic
Vacancies, filling, 198.320, 545.187, 545.188

Bondholders
Assent to exclusion of lands, 545.126
Consent to refinancing indebtedness
Federal loan, procedure, 548.335, 548.340, 548.345, 548.350, 548.355
Proceedings, 545.631, 545.633, 545.635, 545.637, 545.639
Possession and operation of works, during default, 545.532
Releasing liens, property sale
Acknowledgment, 545.369
Consent, obtaining, 545.371

Bonds
See also Refinancing indebtedness, this topic
Acceptance as payment for assessment liability, 545.545
Bondholders, see Bondholders, this topic
Denomination, 545.517
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, 545.105
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

IRRIGATION DISTRICTS (Cont.)

Bonds and undertakings (Cont.)

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
Redevision of district, 545.089
Western Oregon districts, 545.075

Limitation of actions, 12.270
Merger, 12.270, 545.131

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
IRRIGATION DISTRICTS (Cont.)

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

Dissolution, reorganization
See also Bondholders, this topic
Debt refunding, 548.715
Debt, this topic; Loans, this topic
Bankruptcy, 548.705, 548.710
Composition of debts, 548.705
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

Discharge, 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
IRRIGATION DISTRICTS (Cont.)

Elections (Cont.)
- 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, 545.345, 545.347
- 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
- Discretion, 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

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, 548.539
- 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

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, 545.675

Formation, see Organization, this topic

IRRIGATION DISTRICTS (Cont.)

Forms (statutory)
- Benefit determination for refinancing, hearing, notice, 545.577
- Dissolution, reorganization election ballots, 548.925

Funds
- 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
- United States Contract Fund, source, use, 545.349, 545.539

Gifts
- Acquiring domestic, municipal water works, 545.283
- 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
IRRIGATION DISTRICTS (Cont.)

Lands (Cont.)
- Temperature, humidity, control, 545.271
- Title, character, 545.253
United States
- Acquiring from district, 545.345, 545.349
- Development of district lands, 545.343 et seq.
Reclamation contracts, see Federal contracts, this topic
- Tax, subject, 545.420
- Water improvement district inclusion, 552.113

Legality determinations
- Appeal, 548.110
- Costs, 548.110
- Dissolution, reorganization, 548.930, 548.935, 548.940, 548.950, 548.955
- Individual bringing proceeding, 548.115
- Nature of proceedings, 548.110
- Notice, 548.110
- Purposes, 548.105
- Validation of judgments, 548.120

Liens
- Assessments, see Assessments, this topic
- Crops, 545.275
- Unpaid charges, 545.494, 545.496, 545.504
- Water supplied, 545.275, 545.471

Liquidating indebtedness
- Additional contract plan, 545.671, 545.673, 545.675, 545.677, 545.679
- First contract plan (Generally), 545.643, 545.645, 545.647, 545.649
- Consent of creditors, 545.651, 545.655, 545.659, 545.663
- Moneys and securities, custody and transfer, 545.667

Loans
- Federal contracts, see Federal contracts, this topic
- State, 548.300

Machinery, equipment, use by member users, 545.221

Measuring devices, requiring, 545.279

Merger, 12.270, 545.131

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

IRRIGATION DISTRICTS (Cont.)

Organization
- (Generally), 545.025 et seq., 548.005
- Board of directors, 545.181 et seq.
- 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
- 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, 545.389
  - Surplus, sale, 545.387
  - 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
IRRIGATION DISTRICTS (Cont.)

Refinancing indebtedness (Cont.)
Bonds (Cont.)
   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
   (Generally), 545.093
   Improvements, 545.094, 545.095
Subdistricts
   (Generally), 545.093
   Improvements, 545.094, 545.095
Subdivisions and partitions
   see SUBDIVISIONS AND PARTITIONS
Taxation
   Assessments, see Assessments, this topic
   Collection, 545.420
   Compelling levy and equalization, 545.422
   Equalization and apportionment, 545.416, 545.418
   Federal payments, levy, 545.343
   Lien, cancellation, state lands, 311.804
   Property of district, exemption, 307.090
   State and federal lands, 545.420
   Warrants, property tax payment, 311.265
Traditionally maintained channels, removal and fill, 196.911
Treasurer
   Bonds
      Refinancing indebtedness, 545.585, 545.603, 545.607
      Registration, 545.585
      Security bonds, 198.220, 742.358
      County treasurer as ex officio, 545.181
   Funds and payments, 545.539, 545.541, 545.599, 545.603, 545.683
   Tumalo Project transfers to districts, 555.390
   United States, see Federal government, this topic
Validation
   Bonds, federal contract issues before 1935, 548.310
   Federal contracts and bonds issued therefor, 548.310
   Federal contracts made without vote, 545.513
   Legality proceedings, 548.120
   Pre-1933 assessments, 545.424
   Reclamation units or divisions, 545.397
Votes and voting, see Elections, this topic
Walla Walla River Irrigation District, mapping, 541.327
Warrants
   Claims, payment, 545.683
   Deposit for safekeeping, 548.400
   Property tax payment, 311.265
   Retirement, assessments, 545.473, 545.475, 545.477, 545.479
Water
   See also WATER AND WATER RIGHTS
   Control districts, inclusion, consent, 553.110
   Distribution, see Distribution of water, this topic
   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 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
ISLANDS
   Road district, separate unit, 371.070
ISSUES OF FACT AND LAW
   See QUESTIONS OF FACT AND LAW, generally