

# I

## ICE CREAM

See **FROZEN DESSERTS**, generally

## IDAHO, STATE OF

See also **FOREIGN STATES**

**Brand inspection, livestock, recognition**, 604.046

**Bridges, Snake River, interstate agreements**, 381.098, 381.100

**Columbia River Natural Resources Management Compact**, 542.550

**Community college tuition, nonresidents considered residents**, 341.492

**Hunting, fishing, trapping licenses, Snake River**, 497.012

**Labor laws, maximum hours, statutes dependent**, 652.030

**Outfitters and guides, registration, reciprocity**, 704.025, 704.525

**Pacific States Marine Fisheries Compact**, 507.040

**Peace officers**, see **PEACE OFFICERS**

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

**Seed certification, etc., agricultural or educational agencies, agreements, Malheur County**, 633.620

**Tuition, college, interstate agreements**, 350.755

## IDENTITY AND IDENTIFICATION

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

**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 (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, 18.792, 18.860

Social Security numbers, disclosures, 18.668

**Health care practitioners, identification badges**, 441.096

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

**Health insurance exchange, requirements**, 741.500

**Identification cards**

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

Fictitious identification, unlawful possession, 165.813

Health care practitioners, 441.096

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

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 moneys to implement Act, 646A.628

Breach of security, notifications, 646A.604

## IDENTITY AND IDENTIFICATION (Cont.)

### 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.626
  - Safeguards, security of personal information, obligations, 646A.622
- Security freeze
  - (Generally), 646A.606
  - Confirmation, 646A.608
  - Deadline, time period, 646A.608
  - Effect on use of consumer report or protective record, 646A.614, 646A.616, 646A.618
  - Exempt entities, 646A.618
  - Fees not permitted, 646A.610
  - Lifting or removing, 646A.608, 646A.612
  - Minor or protected person, 646A.606, 646A.608
  - Social Security numbers, prohibitions, 646A.620
  - Unlawful trade practices, 646.607, 646A.604
- Phishing, unlawful trade practice, 646.607, 646A.808
- 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**, 319.915

**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
  - Garnishment, 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, 777.793

Dissolution of corporation, 777.763

Employees, 777.790

Formation, ports, 777.763

Hearings, 777.763

Investments, 777.773

Legislative findings and policy, 777.755

Obligations, 777.773

Powers, 777.765, 777.770

## **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 **GEOHERMAL 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 TERROREM CLAUSES**

**Wills, validity and enforceability**, 112.272

## **IN-HOME CARE AGENCIES**

See **HOME CARE**

## **IN-LINE SKATES**

**Protective headgear**, 814.600, 815.052

## **IN-STREAM RIGHTS**

See **WATER AND WATER RIGHTS**

## INCAPACITATED PERSONS

**Guardian and ward**, see **GUARDIAN AND WARD**

## 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, 106.020

**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, 305.815

**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

## INCOME TAX (STATE) (Cont.)

- Alternative fuels** (Cont.)
- Credits (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
  - Deficiencies, 305.419
  - Deficiency assessments, 305.265
  - Depositions, 305.420, 305.492
  - Dispute as to nature of tax, 305.419
  - Energy conservation projects, recertification, 469B.298
  - Evidence, 305.420
  - Issues, restrictions, de novo, 305.425
  - Limitation of actions and proceedings, see **Limitation of actions and proceedings**, this topic
  - Mailed, date deemed received, 305.820
  - Multistate Tax Commission, application of laws, 305.676
  - Pollution control facility credits, 468.170
  - Representation of taxpayers, 305.447, 305.490, 305.790
  - Service of papers, process, 305.415
  - Supreme Court
    - Attorney fees, costs and expenses, 305.447, 305.790
    - Declaratory rulings, 305.105
  - Tax Court, see **TAX COURT**, generally
  - Time for filing, 305.280
  - Withholding tax, unpaid, 316.207
  - Within federal areas of the state, 305.605
  - Witnesses, 305.420, 305.492
- Application of laws**
  - Credits, 315.004
  - ORS chapter 314
    - (Generally), 314.021
    - Domestic partnerships, 314.023
    - Specific federal legislation, 314.029, 314.033, 314.035, 314.037, 314.039, 314.041, 314.043, 314.045, 314.047, 314.049, 314.051, 314.053, 314.055, 314.057, 314.059, 314.061, 314.063
  - Within federal areas of the state, 305.605
- Apportionment of income**
  - (Generally), 314.280
  - 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
  - Time, defined, 314.407
  - Transferee liability limitation period, 314.310
  - Unpaid tax at time of lien, 314.417
  - Unrelated business taxable income deficiency, 317.950
- Associations, taxability**, 316.277
- Athletes, professional, salary withholdings**, 316.213, 316.214, 316.218, 316.219
- Attorney fees**
  - Supreme Court appeals, 305.447, 305.790
  - Tax Court, 305.447, 305.490
- Attorney General**
  - Actions for collection in other states, 305.610
  - Information to, furnishing, 314.840
  - Penalty recovery, 314.991
  - Prosecution for violation of tax laws, 305.120
  - Returns, access to, 314.835, 314.840
- Attorneys**
  - Discipline, use of returns, 9.565
  - Fees, see **Attorney fees**, this topic
  - Qualifications for representing taxpayers, 305.230, 305.260, 305.490
  - Representation before Department of Revenue, 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, 305.675
  - Multistate Tax Compact, 305.675

## INCOME TAX (STATE) (Cont.)

### Audits (Cont.)

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

### Average sentence word length, definition, 316.364

### Bad debts, statute of limitations, effect on collection, 314.415

### Bankruptcy

- (Generally), 314.306
- Trustees, notice of qualifications, 316.392

### Banks, see **Financial institutions**, this topic

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

### Biofuel, see **BIOFUEL**

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

### Blindness, additional standard deduction, 316.695

### Bonds

- Housing authorities, exemption, 456.230
- Interest, see **Interest**, this topic
- Mass Transportation Financing Authority, Oregon, exemption, 391.600
- Original issue discount, 316.680

### Bonds (security)

- Collection of taxes, 314.430, 316.164
- Employers, 316.164
- Release of lien, 305.140

### Books, papers

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

### Broadcasters (interstate), 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, 130.715

### 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

## INCOME TAX (STATE) (Cont.)

### 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
  - Voter 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
- Closing agreements, Department of Revenue's power to enter**, 305.150
- Cloud on title**
  - Department, party to suits involving, 305.130
  - Release by department, 305.140
- Collection**
  - See also **Deficiencies**, this topic
  - (Generally), 314.430
  - Alternative energy devices, forfeited credits, 469B.118
  - At source of wages, see **Withholding of tax**, this topic
  - Bonds and undertakings, 314.430, 316.164
  - Charges, 314.419, 314.430
  - Closing agreements, tax liability, 305.150, 314.105, 314.115
  - Consumer reporting agencies, reports to, 314.843
  - Credits (generally); suspension, revocation, or forfeiture, 315.061
  - Decedents, 116.083, 316.387
  - Delinquent tax debts, posting on website, 305.806
  - Effect of statutes, 316.970
  - Enforcement of liens, 314.407, 314.419, 314.430, 316.207
  - Executions, earnings not exempt, 18.385
  - Financial institution data match system, see **FINANCIAL INSTITUTIONS**

## 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, 315.138  
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, 315.616, 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, 316.502  
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  
Fraudulent, 305.265  
Inconsistencies, correction, 314.105, 314.115, 314.125, 314.135  
Interest, 305.265  
Involuntary conversions, assessment period, 314.412  
Judicial review, 305.410  
Late returns, allowance, 305.265  
Limitations, 314.410  
Net operating loss carryback, 314.410  
Partnerships, audits, 314.735  
Pass-through entities, items attributable to, 314.410



## INCOME TAX (STATE) (Cont.)

### Deficiencies (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, 316.022, 316.048, CONST. IV §32  
Federal creditable service, 316.680  
Federal pension, 316.680  
Fiduciary adjustment, 316.287  
Financial institution, 314.610  
First-time home buyer savings account, 316.796  
Flesch Reading Ease Score, 316.363  
Household income, 316.147, 316.157  
Income, 316.147, 316.157  
Individual, 316.022  
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  
Military pay, 316.792  
Net pension income, 316.157  
Nonapportionable income, 314.610  
Nonpassive income, nonpassive loss, 316.043  
Nonresident estate or trust, 316.302  
Parent, 316.372  
Partnership-level audit, 314.731  
Pass-through entity, 314.410, 314.775, 316.119  
Pension income, 316.157  
Pollution control facility, 468.155  
Processing, 315.119  
Public utilities, 314.610

## INCOME TAX (STATE) (Cont.)

### Definitions (Cont.)

Public warehouse, 314.665  
Qualified donation, 316.852  
Qualified low-income community investment, 315.529  
Qualified machinery and equipment, 315.119  
Qualified reduced sale, 316.852  
Qualifying income, 316.043  
Qualifying investment contract, 314.668  
Related taxpayer, 314.105  
Reorganized business entity, 305.330  
Reportable transaction, 314.307  
Resident, 316.027  
Resident estate, 316.282  
Resident funeral trust, 316.282  
Resident of this state, 316.027  
Resident trust, 316.282  
Return, 316.587, 316.588  
Riparian land, 315.113  
Sales, 314.610  
Severe disability, 316.752  
Share-rent agreement, 315.113  
Short line railroad, 315.591  
Single sales factor method, 314.668  
Standard deduction, 316.695  
State, 314.610  
Taxable income, 316.007, 316.022  
Taxable income of resident, 316.048  
Taxable year, 314.724  
Taxes, 305.610  
Taxpayer, 314.105, 314.297, 314.615, 314.665, 316.022  
Telecommunications, 314.280  
Time of assessment, 314.407  
Transaction without economic substance, 314.307  
Transferee, 314.310  
Traveling expenses  
    Construction workers, 316.806  
    Loggers, 316.824  
Understatement, 314.402  
Uniform Division of Income for Tax Purposes Act, 314.610  
Uniformed services, 316.193, 316.792  
Utilities, 314.280  
Wages, 316.162  
Water transit vessel, 315.517  
Writings or remittance, 305.820  
**Department of Revenue Administration Account, establishing, appropriation, 305.063**  
**Dependent care credits, see Credits, this topic**  
**Depletion, deductibility, 316.680**  
**Depreciation, modification of federal taxable income, 316.707, 316.739**  
**Determination of tax**  
    By department, 305.265  
    Defined, 314.105  
    Filing objections to, 305.265  
    Gross income, business under common control of several taxpayers, 314.295  
**Direct deposit of refunds, 305.762**  
**Disabilities, persons with**  
    ABLE accounts, 315.653, 316.680, 316.699  
    Credits, see **Credits**, this topic  
**Disclosures of taxpayer information, 9.565, 305.193, 305.806, 314.835, 314.840, 314.843, 314.991**  
**Dispute resolution, Multistate Tax Commission, 305.676**  
**Dividends**  
    See also **Interest**, this topic  
    Allocable to this state, 314.640  
    Bonds and governmental obligations, 316.056, 316.680, 316.681

## 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.100 et seq.
      - Certification, 469B.106, 469B.118, 469B.991
      - Claims for credits, 469B.106
      - Criteria, standards, 316.116, 469B.103
      - Definitions, 469B.100
      - Eligible persons, 469B.106
      - Forfeiture of credits, 469B.118
      - Ineligible devices, 469B.112
      - 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**
  - (Generally), 316.282, 316.287, 316.292
  - Administration expenses, 316.680
  - Associations, certain, exempt, 316.277
  - Banks, common trust funds, 316.472
  - Business trusts, income subject to tax, 316.279
  - Common trust funds, 316.472
  - Computation of tax, 316.272, 316.307, 316.312
  - Credits
    - Foreign taxes paid, 316.292
    - Nonresident, accumulation distribution, 316.317
    - Resident, accumulation distribution, 316.298
  - Deficiency assessment, period for, 316.387
  - Discretionary powers of trustee, see **TRUSTS AND TRUSTEES**
  - Distributive shares accumulated, credit, 316.298, 316.317
  - Election, final tax determination, personal representative, 316.387
  - Employees trusts, withholding tax exception, 316.162
  - Exempt trust, 316.267, 316.277
  - Federal
    - Private foundation trusts, 128.085, 128.095
    - Split-interest trusts, 128.090, 128.095
  - Fiduciaries, see **Fiduciaries**, this topic
  - Foreign taxes, credit, 316.292
  - Funeral trust, resident, definition, 316.282
  - Generation-skipping, transfer adjustment, 316.680

## INCOME TAX (STATE) (Cont.)

**Estates 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, 116.083, 314.310, 316.272, 316.387  
Payment, computation of tax, 316.272, 316.307, 316.312  
Personal liability, personal representative, discharge of, 316.387  
Personal representative, tax payments, 116.083  
Probate, see **PROBATE**  
Related taxpayers, 314.105  
Release  
Effect, 314.310  
Required, 116.083, 316.387  
Resident, definitions, 316.282, 316.287  
Returns, 316.362, 316.377, 316.382, 316.472  
Shares of fiduciary adjustments, 316.287  
Surviving spouse, 316.042  
Taxable income, 316.282, 316.287, 316.307, 316.317, 316.697  
Trust or annuity contract on behalf of charitable organization or public school employee, subtraction, 316.159  
**Estimated taxes**  
(Generally), 316.557 et seq.  
Amounts payable, 316.579  
Declaration  
(Generally), 316.563, 316.573  
Date of filing, 316.577  
Joint, spouses, 316.567  
Nonresident, 316.569  
Defined, 316.557  
Electronic payments, 314.518, 314.520, 316.198  
Estates, 316.559  
Installments, 316.579  
Interest, underpayments, 316.587  
Overpayment, 316.583  
Payment on account, 316.583  
Tax years of less than 12 months, rules, 316.589  
Trusts, 316.559  
Underpayment, 316.587  
**Evasion of tax**  
(Generally), 314.075  
Arrangements by several taxpayers, 314.295  
Penalties, 314.991  
Rewards for information, 314.855  
Tax shelters, see **Tax shelters**, this topic  
Venue, 314.080  
**Evidence**, see **EVIDENCE**  
**Examination, witnesses, books, records, Department of Revenue**, 314.425  
**Excess tax, refunds**, 314.415  
**Exchange facilitators, regulation**, see **EXCHANGE FACILITATORS**, generally  
**Exchanges, deferral of recognition**, 316.680  
**Executions, tax debt due, effect**, 18.385  
**Exemptions**  
Bonds, interest, see **Interest**, this topic  
Business development, 285C.495 et seq., 316.778  
De minimis 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  
Veterans' 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**, 314.380, 316.457  
**Fees**  
Attorneys, see **Attorney fees**, this topic  
Biomass credits, certification, 315.141  
Certificate of outstanding warrant, 305.184  
Collection charges, sheriff, 314.419, 314.430  
Energy conservation projects, certification, 469B.285, 469B.294  
License fees, not repealed by tax laws, 317.030

## 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
- Trusts and trustees, see **Estates and trusts**, this topic

### Filing

- (Generally), 314.385
- Alternative formats, authorizing, rules, 314.385
- Failure to file return, 305.992, 314.360, 314.400, 314.430, 316.202
- Tax Court, 305.418
- Time, 314.385
- When deemed filed or received, 305.810, 316.417
- Writing or remittance through mail, 305.820

### Film production expenses

- Credit, 315.514, 315.516
- Subtraction, labor rebates, 316.698
- Withholdings, 316.220, 316.221

### Financial institutions

- Allocation and apportionment of income, 314.280, 314.610, 314.615, 314.675
- Data match system, see **FINANCIAL 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, 314.635
- Basis of property, personal residence, 316.109
- Capital gains and losses, see **Capital gains and losses**, this topic
- Conversions and exchanges, 316.680
- Deferred gains, addition, subtraction, 316.680, 316.738
- Depreciation, 316.007, 316.047
- Exchanges, conversions, Oregon situs required, 316.680
- Farm use or forestland, 316.844
- Farmland passing by reason of death, 316.844
- Federal provisions, application, 316.007, 316.047
- Involuntary conversions
  - (Generally), 316.680
  - Deficiency assessment period, 314.412
- Net 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.)

- Gain or loss** (Cont.)
  - Out-of-state property, acquisition, deferred gain or loss, 316.738
  - Residences, personal, 314.410
  - Special computation of gain, forest or farm use value, by reason of death, 316.844
- Garnishment, tax debt due, effect**, 18.385
- Gas wells, depletion**, 317.374
- General Fund, collected revenue into**, 316.502
- Goals, fairness in equity of tax system**, 316.003
- Hardship, payment, tax, penalties and interest, affidavit**, 305.419
- Head of household, returns, joint, amount of tax**, 316.042
- Health insurance**
  - Employer-provided, credit, 315.610, 317.322, 741.310, 741.500, 743B.011
  - Health insurance exchange plans, credit, 741.310, 741.400, 741.500
  - Long term care, 315.610, 316.680, 317.322
  - Reinsurance Program, Oregon, see notes after, 305.850, 743B.800
  - TRICARE system (military), providers, credit, 315.628, 315.631
- Hearings**
  - Declaratory rulings, 305.105
  - Tax Court
    - Location, 305.475
    - Open to public, 305.430
- Higher education**
  - Employee training programs, collaboration with community college, credit, 315.523
  - Opportunity Grant contributions, credit, 315.643, 315.646, 348.267
  - Savings accounts
    - Credit, 315.650, 315.653
    - Election to contribute refund to account, 305.796
    - Modification of federal taxable income, 316.680, 316.699
  - Scholarships, employers, credit, 315.237, 348.616, 348.618, 348.621
  - University venture development funds, credit, 315.640
- Home buyer savings accounts (first-time buyers)**, 316.796, 316.797, 316.798, 316.800, 316.801, 316.803
- Homeowners association, imposition of income tax**, 317.067
- Housing authorities, bonds, exemption**, 456.230
- Housing expenses, scholarship awards, modification of federal taxable income**, 316.846
- Husbands**, see **Spouses**, this topic
- Hydroelectric facilities, nonresident compensation, income within state**, 316.127
- Imposition of tax**
  - Corporation income tax, 318.020
  - Domestic insurance company, 317.655
  - Estates and trusts, 316.267
  - Homeowners association income, 317.067
  - Personal income tax, 316.037
  - Unrelated business income, exempt corporations, 317.920
- In lieu taxation, on U.S. property**, 305.615
- Income**
  - Adjusted gross income, definition, 316.127
  - Allocation, within and without state, 314.280
  - Modification of federal taxable income, see **Modification of federal taxable income**, this topic
  - Proration, 316.119
  - Retirement benefits, certain, not income, CONST. IX §9
  - Subject to corporation income tax, 318.020
  - Transitional provision to prevent doubling, 316.047

## INCOME TAX (STATE) (Cont.)

- Income** (Cont.)
  - Within and without state (Generally), 314.280, 314.615
  - Domestic insurance companies, 317.660
  - Within state, 318.020
- Incorporation by reference of federal regulations**, 316.032
- Indebtedness, discharge, income**, 314.306, 316.739
- Independent contractors**, see **INDEPENDENT CONTRACTORS**, generally
- Indians**
  - Condemnation awards, tribal lands, exemption, 316.783
  - Fishing rights income, exemption, 316.785
  - Reservation enterprise and partnership zones, 285C.320, 315.506
  - Reservation income, exemption, 316.777
- Individual development accounts**
  - Credits, 315.271, 315.272, 458.690
  - Modification of federal taxable income, 316.848
  - Withdrawals, home closing costs, 315.272
- Individual retirement accounts, subtractions from income**, 316.159
- Individual, definition**, 316.022
- Industrial Site Readiness Program, Oregon, incremental tax revenues**, 285B.630
- Information returns**, see **Returns**, this topic
- Instructions, returns, contents, form**, 316.363
- Insurance and insurers**
  - Apportionment of income, 317.660
  - Definition, 317.010
  - Health insurance, see **Health insurance**, this topic
  - Information returns, 314.360, 314.845
  - Net income computation, 317.655
  - Net losses, deductibility, 317.665
- Interagency Compliance Network**, 670.700, 670.705
- Interest**
  - See also **Dividends**, this topic
  - Action to recover, 305.610
  - Allocation to this state, 314.640
  - Bonds
    - Exemptions (Generally), 286A.140
    - Facilities financing, revenue bonds, 289.250
    - Highway User Tax Bonds, 367.665
    - Local governments, 287A.345
    - Subtraction, 316.056, 316.680, 316.681
  - Cancellation, uncollectible taxes, 305.155
  - Certain, modification of federal taxable income, 316.680
  - Deferred tax liabilities, installment obligations, 314.302
  - Deficiencies (Generally), 305.265
  - Payment, 305.419
  - Delayed return, 314.395
  - Delinquencies, 314.400
  - Estimated tax (Generally), 314.525
  - Underpayment, 316.587
  - Extension of time, 314.395
  - Failure to file return, 314.400
  - Hardship, payment, affidavit, 305.419
  - IRA, 316.681
  - Refunds, 314.415
  - Suspension of tax collection, 305.155
  - Underpayment, 316.588
  - Unpaid taxes, 314.400
  - Waive, reduce, compromise, Department of Revenue, 305.145
  - Withholdings, delinquent payment, 316.197

## 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, 314.105, 314.115, 314.125, 314.135
  - Assessments, deficiency, 314.410
  - Capital gains, deficiency, assessment, 314.410
  - Collection of tax, 314.430
  - Deficiencies, 314.410
  - Federal extension, effect, 314.415
  - Five-year statute, 314.410
  - Liens of tax, 305.140
  - Mitigation of
    - Errors in return, 314.310
    - Transferee liability, 314.310
  - Overpayment, certain, 314.415
  - Refund applications, 305.270
  - Refunds and credits, generally, 314.415

## 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**, 314.625, 314.642, 316.127, 316.194, 461.560
- Low Income Community Jobs Initiative, Oregon, credit**, 285C.650 et seq., 315.529, 315.533, 315.536
- 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, 315.619, 315.622, 442.561 et seq.
- Medical savings accounts, deductions**, 316.130
- Mileage, witnesses**, 305.200
- Military**, see **Armed forces**, this topic
- Minors**
  - As individual, 316.022
  - Child care, credits, see **Credits**, this topic
  - 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.)

### Partnerships

See also **Pass-through entities**, this topic (Generally), 314.712 et seq.  
Audits, centralized regime, 314.731, 314.733, 314.735, 314.737, 314.739  
Basis of partner's interest, 314.716  
Business development exemptions, 285C.495 et seq., 316.778  
Character of partnership income, 314.714  
Contributions to partnerships, 314.718  
Credits  
    Audits, adjustments, 314.737  
    Taxes paid another state, 316.082  
Disclosure of partnership items to partners, 314.727  
Distributions from partnership, 314.720  
Educational institutions, qualified donations or reduced sales to, modification of federal taxable income, 316.852  
Failure to file return, penalty, 314.724  
Interest of partner, basis, 314.716  
Nonresidents, 314.724, 316.127  
Partnerships not subject to income tax, 314.712  
Penalties, 314.724  
Privilege tax, 314.725  
Publicly traded partnerships taxed as corporations, 314.722  
Related taxpayers, 314.105  
Representation, 305.242, 314.733  
Returns, 314.360, 314.724, 314.726, 314.733, 314.778  
Rural employment incentives, 285C.495 et seq., 316.778  
Tax rates, qualifying income, 316.043, 316.044  
Withholding, employees, 316.162

### Pass-through entities

See also **Partnerships**, this topic; **S corporations**, this topic  
Addition to federal taxable income, qualified business income, 316.859  
Composite returns, 314.778  
Definitions, 314.775  
Proration, items attributable to pass-through entities, 316.119  
Refund or notice of deficiency, items attributable to pass-through entities, 314.410  
Withholding, 314.781, 314.784

### Passive activity loss, 314.300

### Patents, royalties, allocable to this state, 314.645

### Payment in lieu of taxation, United States Government, 305.615

### Payment of tax

(Generally), 314.395, 314.397  
Advance, date, 316.417  
Amount due under \$1 not required, 314.401  
Date, 293.660, 305.820  
Date when deemed made, received, 305.820, 316.417  
De minimis tax payment not required, 314.401  
Deficiency, penalty and interest, 314.410  
Electronic funds transfer, 314.518, 314.520, 316.198  
Estimated tax, corporations, 314.515  
Evidence, 314.845  
Extension of time, 314.395, 314.410, 316.417  
Failure to make, 314.400, 314.430, 316.207  
Lost in mail, 293.660, 305.820, 316.417  
Manner, 314.397  
Method, 305.760  
Minimum amount due, 314.401  
Minors, 316.372  
Parents for minor, 316.372  
Partial satisfaction of amount of warrant, 305.140  
Release of lien, 314.140

## INCOME TAX (STATE) (Cont.)

### Payment of tax (Cont.)

Security for, see **Bonds (security)**, this topic  
Taxable year, 314.085  
Time and place, 314.395  
Underpayment, interest, 316.588  
Waiver, reduction, compromise, 305.145  
Withholding by employer, see **Withholding of tax**, this topic

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

### Payroll factor, determination, 314.660

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

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

### Perjury in tax matters, 305.160, 305.990

### Personal exemption

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

### Personal Income Tax Act of 1969

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

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

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

### Policy, 305.015

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

### Pollution control facilities tax credit

(Generally), 315.304, 468.150 et seq.  
Applicable percentage of certified costs, eligibility, 468.173, 468.183

### Certification

(Generally), 468.165 et seq.

Appeals, 468.170

### Application

(Generally), 468.165

Action on, 468.170

Fees, 468.165

Precertification, 468.167

Issuance, 468.170, 468.180

Precertification, 468.167

Reinstatement, 468.185

### Revocation

(Generally), 468.185

Collection of taxes, 307.430, 314.255, 468.185

Green Permit revocation, 468.183

Sale, exchange or other disposition of facility, 315.304

Construction or installation of facility, commencement, 468.163

Cost allocation, generally, 468.170, 468.190

Definitions, 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

Legislative findings and declarations, 468.153

Policy, 468.153, 468.160

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 contracts, see **PUBLIC CONTRACTS**

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

### Public officers, reports, 305.160

### Public utilities

- Allocation and apportionment of income, business within and without state, 314.280
- Definition, 314.610
- Rate inclusions
  - Projected credits, 757.264
  - Taxes paid, 757.269, 757.511
- Renewable energy resources, credits, see **Renewable energy, credits**, this topic

### Qualified production activities, modification of federal taxable income, 316.836

### Quarterly tax report, combined, employer required to file, 316.168

### 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**
- Inspection by Department of Revenue, 314.425
- Oregon transparency website, tax expenditures, 276A.253, 276A.256

### 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
- Unclaimed, list publication, 314.840
- Warrants, Administrative Services Department to issue, 305.770
- Working balance of funds retained for, 305.760, 316.502
- Worthless securities deduction, 314.415
- Registry, journal, fee book**, 305.485
- Related taxpayer, defined**, 314.105
- Release of tax lien**, 305.140
- Remedies, ORS Chapter 305, exclusive**, 305.845
- Remittances or writings, when deemed received**, 305.820
- Renewable energy, credits**
  - See also **Energy**, this topic
  - Development contributions, 315.326, 315.329, 469B.262

## 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, 285C.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
  - Rules, 285C.543, 285C.547, 285C.549, 285C.553, 285C.555
  - Submission of plans, specifications, contract terms, 285C.551
  - Transferability, 285C.549, 285C.557
- Renewable energy resources
  - (Generally), 315.354, 315.356, 315.357, 469B.130 et seq.
  - Certification
    - Application, eligibility, etc., 469B.145, 469B.161
    - Fees, 469B.145, 469B.164
    - Final certification, 469B.161, 469B.164, 469B.167, 469B.169
    - Preliminary certification, 469B.142, 469B.145, 469B.157, 469B.164
    - Priority system, 469B.136
    - Revocation, 469B.169
    - Time period, 469B.167
  - Collection authority, Department of Revenue, 469B.169
  - Criteria, rules, 469B.136, 469B.139
  - Definitions, 469B.130
  - Eligibility, 469B.136, 469B.145, 469B.151, 469B.161
  - Forfeiture of credits, 469B.169
  - High-performance homes, 315.354, 469B.130, 469B.139, 469B.145
  - Plans and specifications, submission, 469B.157
  - Policy, 469B.133
  - Priority, certain projects, 469B.136
  - Purchase assistance, facilities, investor-owned utilities, 469B.171
  - Rental housing, conservation measures, 469B.151, 469B.154
  - Total cost, annual limit, certified facilities, 469B.142
  - Transfers, 469B.148, 469B.154, 469B.167, 469B.169

**Rents and royalties, net, allocation, 314.630**

**Reorganized business entities, tax liability, 305.330**

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

### Reports

See also **Records**, this topic

## 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, 314.843, 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 retired pay, civil service annuitant, withholding, 316.196
  - Judges, Tax Court, 305.460
  - Pension or profit-sharing plans, subtractions from income, 316.159
  - Pension, profit-sharing, stock bonus or other retirement plan, modification, taxable income, 316.695

## INCOME TAX (STATE) (Cont.)

### Retirement and pensions (Cont.)

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

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

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

### Returns

(Generally), 316.362, 316.417, 316.462

Accounting periods, see **Accounting periods and methods**, this topic

Additional facts, requiring, 314.295

#### Adjustments

(Generally), 314.125

Computation method, 314.135

Correcting effect, 314.115

Definitions, 314.105

Partnerships, 314.733

Related taxpayer, 314.140

When to make, 314.125

Assistance program for tax practitioners, Department of Revenue, 305.261

Attorneys, disciplinary proceedings, use of information, 9.565

Audit, generally, 316.032, 316.047

Brokers, information on customers, 314.360

Charitable checkoff program, see **Charitable checkoff program**, this topic

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

Civil penalty, failure to file, 305.992

Common trust funds, 316.472

Conflicting claims, 305.215

Date for filing, 293.660, 305.820, 316.417

Decedents, 316.362, 316.377, 316.382, 316.472

Deficiencies, 305.265

Disability, persons under, 316.377

Division of liability, 316.368

Divorce or separation, 316.368

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

Election, exercised, change, 316.462

Electronic filing, paid tax preparers, 314.364

Employers, withheld taxes, 316.202

Evidence of nonfiling, 314.845

Examination by Department of Revenue, 305.265

Extension, filing time, 314.395, 316.417

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

#### False

Penalty, 305.990

Prohibited, 305.815, 305.990, 314.075

Federal, copies to Department of Revenue, 314.380, 316.457

Filing, see **Filing**, this topic

Flesch Reading Ease Score, requirement, 316.364

Foreign state, copies to Department of Revenue, 314.380

#### Fraudulent

Additional assessment, 314.410

Penalty, 314.991

Prohibited, 314.075

Frivolous filings, penalties, 316.992

Guardians, conservators, 316.377, 316.472

Hardship, 316.368

Head of household, 316.042

Health insurance exchange, information, use, 741.500

Income threshold, 316.362

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

Incorrect, penalty for filing, 316.992

## INCOME TAX (STATE) (Cont.)

### Returns (Cont.)

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, 316.363

Interest on delayed return, 314.395

Joint, 316.042, 316.122, 316.367, 316.368, 316.462

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

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, 316.202

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, 316.368

Signature, verified statement, 305.810

Spouses, see **Spouses**, this topic

Supplementary, requiring, 314.370

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

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

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

### Rules

(Generally), 305.100, 305.125, 314.815

Administering oath and taking acknowledgments, 314.810

Allocation and apportionment of income, 314.665, 314.667, 314.673, 314.688

Application of rules, generally, 305.125

Athletes, professional, salary withholdings, 316.219

Cancellation of tax, 305.295

Certificate of outstanding warrant, fee, 305.184

## 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, 469B.103, 469B.106, 469B.112
- Biomass, 315.141, 315.144, 469B.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
- Other state, 316.082
- Prior year taxes, overpayment, 316.583
- Renewable energy development contributions, 315.326
- Renewable energy resource equipment manufacturing facilities, 285C.543, 285C.547, 285C.549, 285C.553, 285C.555
- Renewable energy resources, 469B.136, 469B.139, 469B.145, 469B.148, 469B.154, 469B.161, 469B.164
- Residential property, tax by other jurisdiction on sale of, 316.109
- Retirement distributions, paid to other state, 316.159
- Short line railroads, 315.593, 315.595, 315.597
- Transportation projects, 469B.323, 469B.326, 469B.332, 469B.335, 469B.347
- Working family household and dependent care expenses, 315.264

Declaratory ruling by Department, 305.105

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

Estimated taxes

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

Farm income, determination, alternative calculation, 314.297

Federal transitional rules, application, 314.769

Fiduciary adjustment, 316.287

Film productions, 315.514, 316.220

Higher education savings network accounts, 305.796

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

Internal Revenue Code, Secretary of Treasury, application, 317.013

Interstate broadcasters, business done within state, 314.686

Joint declaration, spouses, 316.567

Kicker credits and refunds, 291.349

Listed transaction understatements, 314.403

Lobbying expenditures, proxy tax, 314.256

Manner of payment, 314.397

Modification of taxable income

- Severance pay, investing, subtraction, 316.856
- Taxable income, 316.695, 316.818

## INCOME TAX (STATE) (Cont.)

### Rules (Cont.)

Modification of taxable income (Cont.)

- Travel expenses for loggers, 316.832

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

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

Partnerships, 314.714, 314.724, 316.124

Pass-through entities, withholding, 314.784

Passive activity loss, allocation, 314.300

Penalty not imposed, by department rule, 305.229

Pollution control facilities, credits, 468.165, 468.190

Prior year taxes, overpayment, credit, 316.583

Reciprocal offset agreements, refunds, 305.612

Reportable transactions, 314.308

Representation of taxpayers, 305.230

Resident estates and trusts, 316.282

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

Retirement distributions, paid to other state, credit, 316.159

Returns

- Alternative formats, 314.385
- Electronic filing, paid tax preparers, 314.364
- Information returns, 314.360
- Joint return liability divided, 316.368
- Magnetic media or machine-readable form, 314.362
- Substantiating, 316.202

Riparian lands, removal from production, forgone crops, 315.113

Small city business development, firms, income determination, 316.778

Spouse, relieved from joint liability, 316.369

State exempt-interest dividend, holding period, 316.683

Suspension of collection, 305.155

Tax Court, 305.420

Underpayment of estimated tax, 314.525

Uniformed services members, withholding from federal retired pay, 316.193

Waiver of penalties, 305.145

Waiver of substantiation, 315.063

Withholding state income taxes, civil service annuitant, 316.196

Withholding taxes, payment, 316.191

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

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

**S corporations**

See also **Pass-through entities**, this topic (Generally), 314.761 et seq.

- Adjusted gross income, nonresident partner, determination, 316.124
- Application of Internal Revenue Code, 314.769
- Built-in gain, tax on, 314.766
- Business development exemptions, 285C.495 et seq., 316.778
- Carryforward and carryback, 314.762
- Credits, 314.772
- Definitions, 314.761
- 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.)

**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, 305.230, 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, 314.840, 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), 315.593  
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**, 305.810  
**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**, 314.085  
**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, 315.037  
**Title of law, personal income tax**, 316.002  
**Title, cloud on**, see **Cloud on title**, this topic  
**Transferee liability**  
Definition, 314.410  
Lien, grantor, owner of trust, 314.330

## 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, 316.818, 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

Armed 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, 316.022, 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
  - Real estate conveyances, authorized agents, 314.258
  - Refunds, 314.415
  - Required, 316.167, 316.197, 316.202, 316.207, 316.212
  - Retirement pay, civil service annuitant, 316.196
  - Statement, 316.177, 316.182
  - Time and manner, other than federal law, 316.193
  - Transportation taxes, see **TRANSPORTATION**
  - Unpaid amounts, lien, 314.417
  - Wages, defined, 316.162
  - Waive, reduce, compromise, power of Department, 305.145
  - Warrants for collection, 316.207
  - Warrants, unpaid withholding taxes, filing, 305.182
  - Withheld amounts are in payment of tax, 316.187
  - Withholding statement, 316.177, 316.182
- ### Witnesses
- Books, subpoenaing, examining, 305.190
  - Fees and mileage, 305.200
  - Subpoenas, by Department, 305.190, 314.425
- ### Wives, see Spouses, this topic
- ### Writings of remittances, when deemed received, definition, 305.820
- ### Year, taxable, 314.085

## INCORPORATION

- Cities, see **CITIES**
- Corporations, see **CORPORATIONS**
- Nonprofit corporations, see **NONPROFIT CORPORATIONS**

## INCUMBENT

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

## INDECENCY

- See **OBSCENITY AND INDECENCY**, generally

## INDEMNIFICATION

- Bank officers and directors, see **BANKS AND BANKING**
- Bills of lading, see **COMMERCIAL CODE**
- Bonds and undertakings, see **BONDS AND UNDERTAKINGS**, generally
- Civil forfeiture, public bodies, 131A.410

## INDEMNIFICATION (Cont.)

- Construction agreements, 30.140, 30.145
- Cooperative corporations, see **COOPERATIVE CORPORATIONS**
- Corporations, see **CORPORATIONS**
- Disease control, livestock or property destroyed, 596.620 et seq.
- Insurance
  - Motor carriers, 825.170
  - Personal vehicle sharing programs, 742.595
  - Public structures on public lands, 271.380
- Limited liability companies
  - (Generally), 63.160
  - Report, 63.784
- Livestock, disease, destroyed, see **LIVESTOCK**
- Motor carrier transportation contracts, 825.170
- Property-related contracts, educational providers and nonprofit entities, 30.774
- Public officers, performance of duties, 30.285
- Recreational vehicles, franchises, dealers, 650.450, 650.460
- Resource Coordination Assistance Agreement, Oregon, 402.240
- Submerged and submersible lands, use without charge, 274.043

## INDEMNITY LANDS

- State lands, see **STATE LANDS**

## INDEPENDENT CONTRACTORS

- (Generally), 670.600
- Barbers, hair designers, etc., registration, 690.057
- Commodity commissions, services, 576.306
- Construction contractors, see **CONSTRUCTION AND CONSTRUCTION CONTRACTORS**
- Definitions, 670.600, 670.605, 690.005
- 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**, this topic  
**Bonds, impact aid, school districts**, 328.316, 328.318  
**Business registry fees**, 56.140  
**Cairns**, see **Graves and protected objects**, this topic  
**Capitol, State, monuments**, 276.053  
**Casinos, siting in cities**, 227.172  
**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
- Peyote, religious practice, use**, 475.752
- Police officers**
  - Nontribal officers, police powers on tribal lands, 181A.692
  - Tribal police officers
    - (Generally), 181A.685, 181A.690
    - Certification, 181A.510
    - Deadly physical force plans, 181A.775 et seq.
    - Definitions, 181A.680
    - Rules, 181A.690
- Property tax exemptions**, 307.180, 307.181
- Public meetings**, 192.630
- Public safety officers**
  - Certification, 181A.510
  - Police officers, see **Police officers**, this topic
- Reservations**
  - Enterprise zones, see **ENTERPRISE ZONES**
  - Partnership zones, generally, 285C.306
  - Public safety officers, see **Public safety officers**, this topic
- Resource Coordination Assistance Agreement, Oregon**, see **RESOURCE COORDINATION ASSISTANCE AGREEMENT, OREGON**, generally
- Sacred objects, protection**, see **Graves and protected objects**, this topic
- Salmon ceremonies**
  - Leftover salmon, disposition, 496.216
  - Nonextension of other legal or political rights, 496.221
  - Salmon request, written, contents, 496.206
  - Surplus salmon, state providing, 496.201
  - Use limitations, 496.211
- Scenic waterways**
  - Designated scenic waterways, effect, 390.827
  - Tribal lands, agreements, 390.845
- Schools and school districts**, see **SCHOOLS AND SCHOOL DISTRICTS**
- Sewage facilities, state grants**, 454.505, 454.515, 454.525
- South Slough National Estuarine Research Reserve Management Commission, member representing tribes**, 273.554
- Squaw, use of term, public property, prohibition**, 271.600
- State agency cooperation**, see **Intergovernmental cooperation**, this topic
- Support of dependents, enforcement, cooperative agreements**, 25.075
- Telecommunications 9-1-1 system, Confederated Tribes of the Warm Springs Reservation of Oregon**, 403.170
- Tobacco and smoking**
  - Cigarette tax refund agreements, 323.401
  - Products tax, reservation governing body, refund agreement, 323.615
  - Prohibition exemption, ceremonial purposes, 433.850
- Transportation**
  - 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**, 132.557

### Submission

District attorney, 132.330

To grand jury, 180.070

**Subpoena, witnesses in support of**, 136.565

**Sufficiency, generally**, 132.540

**Time, delay, dismissal**, 135.745

**True bill, indorsement**, 132.400, 132.430

**Victims, when name not required**, 132.540, 132.580

### Waiver

(Generally), CONST. VII(Am) §5

Pending charge, other county, 135.375

**Wording**, 132.540, 132.550

## 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

## **INFECTIOUS WASTES**

See **HAZARDOUS WASTES AND MATERIALS**

## **INFESTATION CONTROL**

**Agriculture and horticulture**, see **AGRICULTURE AND HORTICULTURE**

## **INFLUENZA**

**Vaccinations**, see **VACCINATIONS, IMMUNIZATIONS, AND INOCULATIONS**, generally

## **INFORMANTS**

**Discovery, identity, confidential informant**, 135.855

**Entrapment**, 161.275

### **Identification**

(Generally), 133.703

Discovery, 135.855

**Identity, disclosure, government privilege**, 40.275

### **Parole**

Proceedings, identity disclosure, 144.315

Revocation hearings, identity disclosure, 144.343

**Preliminary hearing, reliability, furnishing information on**, 135.173

### **Search warrants**

Hearsay, reliability, affidavits, 133.545

Identification, 133.703

**Tax violations, rewards**, 314.855, 323.255

## **INFORMATION OFFICER, STATE CHIEF**

(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.410

**Disaster relief assistance**, 285B.462

**Distressed or rural areas, grants**, 285B.458

**Economic Infrastructure Project Fund**, 285B.551

**Emergency projects, municipalities**, 285B.462

**Infrastructure Finance Authority, Oregon**, see **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

## INFRASTRUCTURE PROJECTS (Cont.)

**Special Public Works Fund (Cont.)**

Rules, policies, 285B.413, 285B.419, 285B.440

Standards, grant awards, 285B.440

**Transportation Infrastructure Fund, Oregon**, see **FUNDS AND ACCOUNTS**

**Vertical housing development zones**, see **TAXATION**

## 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**, 838.025

**Appeal and review**

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

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

City measures, dissatisfaction with ballot title, 250.296

County measures

Dissatisfaction with title, petition, 250.195

Inclusion in state voters' pamphlet, 251.285

Dissatisfaction with ballot title, petition, 250.085

Explanatory statements, Supreme Court, petition, 251.235

Financial impact procedures, 250.131

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

**Ballot titles**

(Generally), 250.035, 254.175

Bond approval, bonds payable from taxes on property, 250.037

City measures

(Generally), 250.265, 250.275

Clerical errors, correction, 250.275

Dissatisfaction with title, petition, 250.296

Incorporation election, 221.050

Preparation, city governing body, 250.285

County measures

(Generally), 250.165, 250.175

Clerical errors, correction, 250.175

Dissatisfaction with title, petition, 250.195

Preparation, county governing body, 250.185

State voters' pamphlet, inclusion, 251.067, 251.185, 251.285

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

## INITIATIVE 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, 255.005, 258.006, 260.005
- Person who signed the signature sheet, 260.567
- Petition committee, 260.005
- Prospective petition, 250.005
- Recall petition, 260.005
- Referendum petition, 260.005
- Subcontractor, 260.563

### Districts

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

### Effective date, CONST. IV §1

### Electronic templates, signature sheets, 250.052

### Emergency measures, CONST. IV §1

### Explanatory statements

- Citizen panels, 250.141
- County voters' pamphlets, omission, certain measures, 251.358
- Drafting, committee, 251.205, 251.215
- Legislative Counsel Committee, preparation and filing, 251.225
- Not filed, printing measure without, 251.230
- Preparation and filing, appointed committee, 251.215
- Review, Supreme Court, petition, 251.235

### Financial impact

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

### Heritage districts, 358.452

### Highway lighting districts, 372.280

### Investigations, signature payment violations, 260.368

### 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

### Ordinances, cities, 221.310

### Payment

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

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

### People's utility districts

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

### Petitions

- Accounts of chief petitioners, 260.262
- Bond referrals, 287A.150
- Circulators, see **Circulators**, this topic
- City measures, prospective petitions, 250.265
- Content, CONST. IV §1
- County home rule, CONST. VI §10
- County measures, prospective petitions, 250.165
- Design and paper quality, 250.015
- Dissatisfaction with title, 250.085, 250.195, 250.296, 255.155
- District measures, generally, 255.135
- Employment discrimination for reporting violations, 659A.228
- 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, 250.048
- 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, review, 260.262
- Citizen panel statements, 250.141
- Petition and signature sheets, design and paper quality, 250.015
- Signature payment violations, investigations, 260.368
- Verification of petition signatures, 250.105, CONST. IV §1

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

### Signatures

- Accounts of chief petitioners, 260.262
- Bond referrals, 287A.150
- City measures
  - (Generally), 250.265, 250.305
  - Signature sheet requirements, 250.265
  - Verification, 250.315
- Constitutional provisions, CONST. IV §1
- County measures
  - (Generally), 250.165
  - Nonhome rule counties, 250.205
  - Signature sheet requirements, 250.165
  - Verification, 250.215
- County or district only affected, percentage, 250.095
- Crimes and offenses, see **Crimes and offenses**, this topic
- District measures, 255.135, 255.165
- Electronic templates, signature sheets, 250.052
- Invalid signatures, criminal conviction etc. of person obtaining, 260.556
- Original signatures, acceptance without, 250.043
- Payment
  - Petition circulators, see **Circulators**, this topic
  - Signing or not signing petition, 260.558
- 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, petition, state measures, 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

## INITIATIVE AND REFERENDUM (Cont.)

### Voters' pamphlets (Cont.)

#### Counties (Cont.)

State pamphlet, inclusion of county measures, 251.067, 251.185, 251.285

Explanatory statements, see **Explanatory statements**, this topic

Financial impact estimates and statements, 250.125

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

Metropolitan service district measures, 251.067, 251.185, 251.285

Racial and ethnic impact statements, 137.685

Television, radio broadcasts, 193.330, 193.350, 251.295

**Voters, qualifications**, CONST. II §2

**Water control districts**, 553.035

**Water improvement districts**, 552.750

**Weather modification districts**, 558.203

**Withdrawal, petition**, 250.029

## INJUNCTIONS

See also **STAY OF PROCEEDINGS**

**Abatement, public nuisances**, 105.550 et seq.

**Abuse of vulnerable person, investigative demands**, 124.125

**Academic degrees, misrepresentation**, 348.609

**Accountant law**, 673.360

**Adult foster homes, registration**, 443.775

**Agriculture law**, 561.280

**Alcoholic beverages**, see **ALCOHOLIC BEVERAGES**

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

**Annulment suit pendency**, 107.095

**Archaeology law**, 358.925, 358.928

**Architect law**, 671.220

**Art therapists**, 676.613

**Athletic trainers**, 676.613

**Banks and banking**, see **BANKS AND BANKING**

**Barbers, hair designers, and cosmetologists**, 676.613

**Behavior analysis**, 676.613

**Bias crimes**, 30.198

**Body art practitioners**, 676.613

**Boiler and pressure vessel law**, 480.530

**Building code**, 455.083, 455.775

**Business names**, 648.135

**Cemeteries and crematoriums**, 97.825, 692.385

**Charge card solicitation**, 646A.230

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

**Cigarette reduced ignition propensity**, 476.765

**Cities, ordinances, enforcing**, 30.315

**Collection agencies**, 697.087

**College assignments, sale**, 165.114

**Commercial fishing**, 508.502, 509.910

**Commodities contracts, enforcing compliance**, 645.225

**Commodity commission assessments, enforcement**, 576.365

**Construction contractors**, 701.098

**Controlled substances, precursor substances**, 475.949

**Cooperative corporations**, 62.365, 62.850

**Coordinated care organizations**, 415.204, 415.265

**Corporations, shell entities**, 60.661

**Counties, ordinances, enforcing**, 30.315

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

**Credit union, misrepresentation as**, 723.026

**Dairy products plants**, 621.010

## 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

**Dietitians**, 676.613

**Discount medical plan organizations**, 742.440

**Discrimination**, 659A.885

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

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

**Economic development projects**, 285B.368

**Educational assignments, sale**, 165.114

**Ejectment, against permanent**, 12.040

**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**, 646A.322

**Fill and removal**, 196.860, 196.870

**Fire protection, forest operations**, 477.605

**Fish and wildlife**, see **FISH AND WILDLIFE**

**Food law**, 616.220, 616.750

**Forester, State, orders, compliance**, 527.690

**Franchise sale regulation**, 650.065

**Fraternal benefit societies**, 748.509

**Fryers, labels**, 619.380

**Funeral service practitioners and embalmers**, 692.385

**Geothermal resources**, 522.810

**Going out of business sales**, 646A.112

**Grain warehousing**, 586.285, 586.525

**Hazardous substance regulation**, 453.125

**Hazardous waste disposal**, 466.200, 466.210

**Health care 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,

CONST. VII(Orig) §13

**Labor and employment**, see **LABOR AND EMPLOYMENT**

**Lactation consultants**, 676.613

**Land surveyor law**, 672.215

**Land use planning**, see **LAND USE PLANNING**

**Landlord and tenant**, 90.360, 90.375, 90.401, 90.440,

90.449, 90.578, 90.720, 90.725, 90.846

**Landscape Contractors Board, State**, 671.557

**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**, 90.453, 90.720, 90.725, 90.846, 446.190, 446.681  
**Mobile units dispensing food**, 624.420  
**Money transmission businesses**, 717.295  
**Mortgage lending**, 86A.130  
**Motor fuel franchises**, 650.250  
**Motor vehicle dealer franchises**, 650.150, 650.170  
**Music therapists**, 676.613  
**Musical works, royalties**, 647.720  
**Names, businesses**, 648.135  
**Naturopathic physicians**, 685.210  
**Navigational obstructions, State Marine Board**, 830.110  
**Noise emission control**, 467.050  
**Notaries public**, 194.405  
**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  
**Polysomnographic technologists**, 676.613  
**Practice of law, unauthorized**, 9.166  
**Precursor substances**, 475.949  
**Preliminary (generally)**  
(Generally), ORCP 79  
Application of rule, ORCP 79E  
Availability, ORCP 79A  
Consolidation, hearing and trial, ORCP 79C  
County courts, 5.030, CONST. VII(Orig) §13  
Form and scope, ORCP 79D  
Hearing, ORCP 79B  
Notice, ORCP 79C  
Security, ORCP 82A  
**Prevailing rate of wage and overtime pay, payment, future failure to pay**, 279C.850, 279C.870  
**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  
Enforcement, 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

## **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, 646.638, 646.642, 646.646**
- Trade secrets, misappropriation, 646.463**
- Trademark infringement, 647.105, 647.107**
- Unarmed combat sports and entertainment wrestling, 463.995**
- Unauthorized practice of law, 9.166**
- Unemployment 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 REGULATION 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' COMPENSATION**
- Zoning, see LAND USE PLANNING**

## **INJURY OR DESTRUCTION**

- Bonds, evidence of, 286A.185**
- Crimes and offenses, see CRIMES AND OFFENSES**
- Crops**
  - (Generally), 105.810, 105.815
  - Pesticide application, 634.116, 634.172
- Fish, see COMMERCIAL FISHING**
- Personal injuries, see PERSONAL INJURIES, generally**
- Property, see PROPERTY**
- Public records, see PUBLIC RECORDS**
- Statewide injury and violence prevention program, 431A.125**

## **INMATES**

- Correctional institutions, see CORRECTIONAL INSTITUTIONS**
- State institutions, see STATE INSTITUTIONS**

## **INNOCENCE**

- Presumption, 136.415**

## **INNOVATION BOND ADMINISTRATION FUND, OREGON**

- (Generally), 284.749

## **INNOVATION BOND FUND, OREGON**

- (Generally), 284.746, 284.747

## **INNOVATION COUNCIL, OREGON**

- (Generally), 284.701 et seq.
- Appropriations, see STATE FINANCE**
- Bonds**
  - (Generally), 284.746
  - Definitions, 284.745

## **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 competitiveness, 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 FORESTRY**
- Grazing lands, common school, protection, 273.815**
- Mobile home or manufactured dwelling parks, unsuitable siting, 446.100**
- Pesticides and pests, see PESTICIDES AND PESTS, generally**
- Potato, control methods research, 567.005**
- Stings, allergen treatment, see ALLERGIC RESPONSE TREATMENT, generally**

## **INSECTS (Cont.)**

- Tourist facilities, control, 446.330**
- Vector control, see VECTOR CONTROL, generally**

## **INSOLVENCY**

- See also BANKRUPTCY**
- Assignees or donees, tax liability, 314.310**
- Banks, see BANKS AND BANKING**
- Consumer finance license applicants, denial, 725.145**
- Cooperative corporations, liquidation, 62.695**
- Credit unions, persons in articles of incorporation, certificate of approval, denial, 723.014**
- Fraudulent conveyances, insolvency described, 95.210**
- Grain warehousemen, 586.525, 586.527, 586.529**
- Health care service contractors, 750.085, 750.095**
- Insurance and insurers, see INSURANCE AND INSURERS**
- Judgments, bankruptcy discharge, 18.238**
- Marijuana, recreational use laws, 475B.033**
- Medical, hospital services, employers, employee fees, 652.710**
- Pawnbrokers, license denial, 726.075**
- Retirement benefits, public employees, 237.980, 238.445**
- Sale of goods, see SALES**
- Secured debts, evaluating collateral, dividend, 33.610**
- Secured parties, rights on disposition of collateral, 79.0315**
- Security broker-dealers, salespersons, mortgage brokers, investment advisers, 59.205, 59.265, 59.790**
- Vocational rehabilitation payments, exemption, 344.580**
- Workers' compensation, see WORKERS' COMPENSATION**

## **INSPECTIONS AND INSPECTORS**

- Abandoned or derelict vessels, 830.911**
- Adult foster homes, 443.735, 443.755**
- Agriculture and horticulture, see AGRICULTURE AND HORTICULTURE**
- Alcoholic beverages, see ALCOHOLIC BEVERAGES**
- Alternative energy devices, tax credits, 469B.118**
- Amusement rides, see AMUSEMENT RIDES**
- Animal feeding operations, 468B.215, 468B.217**
- Animal rescue entities, 609.415, 609.420**
- Apiary Inspector, Chief, 602.020**
- Athletic trainers, 676.618, 688.715**
- Backflow assemblies and cross-connections, 448.279**
- Bees, 602.020**
- Beverage container redemption, compliance, 459A.742**
- Body art practitioners, facilities, 676.618, 690.365, 690.405**
- Boilers and pressure vessels, see BOILERS AND PRESSURE VESSELS**
- Buildings, see BUILDINGS**
- Campaign finance statements, 260.205, 260.215**
- Cemeteries, 692.320**
- Charitable Prescription Drug Program, 689.776**
- Child care facilities, see CHILD CARE FACILITIES**
- Child-caring agencies, see CHILD-CARING AGENCIES**
- Christmas tree growers, licensing, 571.510, 571.560**

## **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, 443.085, 443.105**
- Home inspectors, see CONSTRUCTION AND CONSTRUCTION CONTRACTORS**
- Hospitals, see HOSPITALS AND HEALTH CARE FACILITIES**
- Hydraulic structures, generally, 540.355**
- In-home care agencies, 443.315**
- Indictments, 132.410, 132.420, 132.990**
- Initiative and referendum, chief petitioner accounts, 260.262**
- Labor and employment, see LABOR AND EMPLOYMENT**
- Land, entry upon, ORCP 43**
- Landscape Contractors Board, State, 671.550, 671.555**
- Lead-based paint activities, 431A.355**
- Levees, 540.355**
- Liquefied petroleum gas, see LIQUEFIED PETROLEUM GAS**
- Liquor, see ALCOHOLIC BEVERAGES**
- Livestock, see LIVESTOCK**
- Lottery drawings, security, 461.230**
- Marijuana, see MARIJUANA**
- Maritime Pilots, Oregon Board of, 776.126**
- Massage therapists, 687.123**
- Medical imaging practitioners, 688.560, 688.595**

## 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 research recovery organizations**, 438.720  
**Novelty lighters, enforcement**, 476.846, 476.856  
**Oil and gas facilities**, see **OIL AND GAS**  
**Onions**, 632.211  
**Pests and pesticides**  
Nurseries, Christmas tree growers, 571.560  
Records, 634.146, 634.322  
**Pollution, air or water**, 468.095  
**Polysomnographic technologists, facilities**, 676.618  
**Preliminary hearings, statements, depositions and memoranda, permitting, penalty**, 135.990  
**Prevailing rate of wage, public works**, 279C.850, 651.120  
**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 46D  
**Respiratory therapists, facilities**, 676.618  
**Restaurants**, see **RESTAURANTS**  
**Sales, goods**, see **SALES**  
**Sewers and sewage systems**, see **SEWERS AND SEWAGE**  
**Sexual offense therapists, facilities**, 676.618  
**State lands, removal of materials**, 273.235  
**State property**, 279A.255  
**Swimming pools and facilities**, 448.030, 448.040, 448.051  
**Tank vessel inspection program**, 468B.375, 468B.380  
**Tanning facilities**, 453.729  
**Timber and lumber**, see **TIMBER AND LUMBER**  
**Tobacco, smoking, and inhalant delivery systems**, see **TOBACCO, SMOKING, AND INHALANT DELIVERY SYSTEMS**  
**Trees**  
Highways, 366.365  
Landlord-tenant law, 90.725, 90.727  
**Underground storage tank sites**, 466.805  
**Veterinary facilities**, 686.260, 686.600  
**Weights and measures**, see **WEIGHTS AND MEASURES**  
**Wildlife 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

## 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

## 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, 746.650, 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, 732.005
  - Essential property insurance regulation, 735.035
  - Exemptions, generally, 731.036, 731.042
  - Guaranteed asset protection waivers, 646A.773
  - Health care service contractors, 750.055
  - Insolvency, liquidation, rehabilitation, 734.540, 734.710
  - Multiple employer welfare arrangements, 750.333
  - Premium financing, 746.425
  - Rating law, 737.035
  - Separate account management committee, 733.230
  - 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, 743.039, 743.044
  - Policy, contents, 742.016
  - Representations, 742.013
  - Use, 742.016
- Approval, director**, 742.003, 742.005, 742.007, 742.008, 743.015
- Armed Forces membership association**, 748.601
- Articles of incorporation**, 732.095 et seq.
- Assessments**
  - Assessment policies, special contents, 742.036
  - Health insurance, see **HEALTH INSURANCE**
  - Own risk and solvency assessments, see **Own risk and solvency assessments**, this topic
  - Supporting Department of Consumer and Business Services budget, 731.804
- Assets**
  - Accounting, 733.010, 733.020, 733.140, 733.150, 733.160
  - Acquisition, domestic insurers, 732.531
  - Attachment and garnishment, 734.320
  - Captive reinsurers, management, 735.186
  - Deposits, see **Deposits**, this topic
  - Disallowance, accounting hearings, 733.140
  - Insolvent insurer, disbursing, 734.635
  - Location, domestic insurers, 732.245
- Assignments**
  - Cause of action against insurer, 31.825
  - Deposited securities, to director, 731.620
  - Directors, officers, employees of insurers, 743.228

## 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  
Financial condition, reports, 735.172  
Foreign or alien insurers  
Branch captive insurers, 735.150, 735.162, 735.164, 735.172, 735.180, 735.182  
Definitions, 735.150  
Domestic captive insurer, becoming, 735.158  
Examination, 735.182  
Foreign captive insurers, generally, 735.184  
Reports and statements, filing, 735.172  
Investment requirements, association captive insurers, 735.166  
Loans to parent or affiliate, prohibition, 735.166  
Permit to organize; application, fees, 735.164  
Pure captive insurers, incorporation, 735.164  
Rating organizations, exemption, 735.170  
Reports, 735.162, 735.172, 735.176  
Requirements, generally, 735.158  
Risk distribution pool, participation, 735.168  
Rules, 735.154, 735.168, 735.172, 735.180  
Security for branch captive insurers, 735.162  
Sound actuarial principles, compliance, 735.176  
Suspension or revocation, certificate of authority, 735.178  
Tax treatment, 317.667  
Types of insurance, restrictions, 735.158

## INSURANCE AND INSURERS (Cont.)

**Casualty insurance**, see **Property and casualty insurance**, this topic

### **Certificates and certification**

Certificates of authority, see **Certificates of authority**, this topic

Certificates of incorporation, 732.115 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, 731.398

Application funds, escrow pending issuance, 732.145

Bonds, 732.105, 732.115

Capital, surplus requirements, 731.562, 731.566

Captive insurers, 735.158, 735.164, 735.178, 735.188

Certificates of incorporation, prerequisite, 732.115

Continuation

(Generally), 731.410

Complaints, consideration, 731.288

Refusal, 731.386, 731.414, 731.418, 731.422

Court proceedings, unauthorized insurers, required, 746.340

Defined, 731.072

Domestic insurers, 731.358

Eligibility, 731.382

Escrow, capital stock subscriptions, 732.145

Exemptions, 731.042, 731.374

Expiration, 731.410

Failure to procure, bond, 732.105

FAIR plan association membership, requirement, 735.045

Fees, see **Fees**, this topic

Fire insurers, 742.248

Foreign or alien insurers

(Generally), 731.362

Acquisition or merger involving, 732.536

Captive insurers, 735.164

Domestic insurer, becoming, 731.363

Suspension or revocation, 731.414, 731.422

Variable life, annuity insurers, 731.396

Fraternal benefit societies, see **FRATERNAL BENEFIT SOCIETIES**

Governmental agencies, issuance forbidden, 731.390

Guaranty association membership, requirement, 734.550

Incorporation articles, prerequisite, 732.105, 732.115, 732.155

Issuance, 731.288, 731.386, 731.390, 731.402, 731.410, 731.422, 731.470

Liability

Acting without authority, 732.175

Directors, officers, debts prior to issuance, 732.165

Organization permits, issuance, 732.055

Policies, issuance within year of certification, 732.155

Reciprocal insurers

(Generally), 731.369, 731.382

Attorney, issuance to, 731.470

Financial statement, 731.370

Surplus requirements, 731.566

Rehabilitation grounds, revocation, 734.150

Reinstatement, 731.410, 731.426

Renewal, 731.386, 731.402, 731.410, 731.422

Required, 731.354, 731.356, 731.358, 731.362, 731.369, 732.175

Service of process, reciprocal insurers, 731.370

## INSURANCE AND INSURERS (Cont.)

### **Certificates of authority (Cont.)**

Subscription funds, escrow pending issuance, 732.145

Surety insurers, 742.350

Suspension or revocation

(Generally), 731.252, 731.414, 731.418, 731.422, 731.426

Acquisitions, orders, violations, 732.544

Captive insurers, 735.178

Holding companies, 732.584

Rating law violations, 737.045

Reciprocal insurers, 731.470

Unfair discriminations, 746.015

Termination, 731.410

Title insurers, 731.562

Unauthorized insurers, required, court proceedings, 746.340

Unfair discrimination, revocation or suspension, 746.015

Variable life, annuity insurers, 731.396

### **Charitable and nonprofit organizations**

Beneficiaries, life insurance, 743.044

Blanket health insurance, 743.536

Charitable gift annuities, application of Insurance Code, 731.038, 731.039

Fraternal benefit societies, see **FRATERNAL BENEFIT SOCIETIES**, generally

Indemnification, 65.411

**Charter provisions, incorporation, restrictions**, 742.033

**Charter schools**, 338.115

### **Child care facilities**

Homeowner or fire policy, 742.260

Liability insurance, 278.322

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

### **Claims**

Administration not waiver, 742.056

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

Grounds, 742.702

Hearing, 742.704

Nonrenewal, 742.706

Notice

(Generally), 742.702

Receipt, proof, 742.708

Renewal, 742.706

Commercial automobile, defined, 731.074

Defending claims, cost, inclusion, stated liability limits, 742.063

Defined, 731.074

Form, filing, defense cost, liability limits, 742.063

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

Alien insurer, 731.096

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

Negotiate, 731.104

Own risk and solvency assessment, 732.650

Person, 731.116

Policy, 731.122, 743.103

Property insurance, 731.182

Reciprocal insurer, 731.142

Reinsurance, 731.126

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

Transact insurance, 731.146, 731.486

Travel insurance, 744.101

Unauthorized insurer, 731.066

Wet marine and transportation insurance, 731.194

Wholesale insurance producer, 744.093

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

**Delivery of policy**, 742.046

**Dental insurance**, see **HEALTH INSURANCE**

**Dentists, 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

Home protection insurers, 731.624

Income, recovery, 731.612

Inspection, 731.612

Levy on, approval, 731.644

Losses, payment from prohibited, 731.644

Policyholders, by, 731.446

Purpose, 731.608

Reciprocal insurers

(Generally), 731.369, 731.632

Purpose, 731.608

Reinsurance, 731.628, 731.648, 731.652

Release, 731.648, 731.652

Retaliatory provisions, 731.854, 731.859

Special, 731.328, 731.624, 734.300, 746.340

Surety bonds, approval, 731.640

Title insurers, 731.624

Unauthorized insurers, required, court proceedings, 731.328, 746.340

Unearned premiums, 731.608

Valuation, 731.616

Workers' compensation insurance, 731.608, 731.628, 731.640

### Director

Bond, 734.210

Duties and powers, 731.236, 731.256

Immunity, 731.314, 734.690, 734.870, 742.572

Oaths, 731.232

Report, annual, 731.280

Service of process on, 731.434

Subpoena power, 731.232

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

**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
- Unmarried women, health insurance, 743A.084

### Disposition of revenues, 731.292

### Dissolution, insurers, voluntary, 732.235

### Dividends and distributions

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

### Domestic insurers

- (Generally), 732.005 et seq.
- Corporation law, application, 732.005
- Defined, 731.082
- Holding 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
- Securities transactions, 732.420, 732.430, 732.435, 732.445, 732.450, 732.455
- Shares, own, acquisition, 732.410

### Domestic violence victims, discrimination, 746.015

### Domicile

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

### 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, 734.150

### 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, 744.818
- Securities broker-dealers and investment advisers, 59.175
- Third party administrators, 744.726

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

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

### Estoppel, defenses, policy provisions, 742.056

### Evidence, see **EVIDENCE**

### Examinations, see **Investigations and examinations**, this topic

### Excess coverage, premium return, 742.058

### Exchange facilitators, 673.810

### Exchange of information, see **Information exchanges**, this topic

### Exclusive agency contracts, 732.220

### Execution

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

### Exemptions

- Certificates, 731.042, 731.374
- Fraternal benefit societies, 748.601
- Guaranteed asset protection waivers, 646A.773
- Insurance Code, generally, 731.036, 731.042
- Proceeds, creditors, 743.046 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  
Insurance producers, adjusters, and consultants, see **INSURANCE PRODUCERS, ADJUSTERS, AND CONSULTANTS**  
Long term care insurance, public employees, 243.291  
Mortgage insurers, waiver request, 731.516  
Motor vehicle rental companies, licensure, 744.858  
Organization, stock insurers, 732.025  
Portable electronics insurance, limited license, 646A.577  
Prohibited, state officers and employees, 731.228  
Rating organization license, 737.355  
Records, copying, 731.268  
Report, state, 731.272  
Retaliatory, 731.854  
State, receiving, disposition, reporting, 731.272, 731.292  
Surplus lines insurance, 735.430, 735.455  
Tax Court review, none, 305.410  
Taxation, gross amount of premiums, 731.808  
Unauthorized insurers, court actions, service of process, 731.324  
Wet marine and transportation insurance, 735.430  
Witness, 731.232, 742.504

### Fictitious groupings

Exceptions to prohibitions  
(Generally), 737.600  
Construction projects, certain, 737.602, 737.604  
Prohibitions, 737.600

### Filings

See also **Reports**, this topic  
Acquisition, statement of, 732.523  
Actuarial opinions, captive insurers, 735.168  
Advisory organizations, rate assistance, 737.510  
Alien insurers, 731.362, 735.172  
Annual statements, 731.410, 731.574, 735.172  
Articles of incorporation, 732.105, 732.115, 732.155  
Assumed names, 731.430  
Bonds, 732.105, 732.115  
Deposit release, 731.652  
Domestic mutual insurers, bylaws, 732.480  
Essential property insurance operation plan, 735.085, 735.095  
Exclusive agency contracts, 732.220  
Exemption, certain filings, 742.004  
False, 731.260, 731.296  
Fees, 731.804  
Foreign insurers, 731.362  
Guaranteed arrest bond, 742.376  
Guaranty association operation plan, insolvent insurers, 734.590  
Health insurance, see **HEALTH INSURANCE**  
Holding company registration, see **Holding 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, 732.415  
Rates, plans, schedules, 737.205, 737.320, 742.004, 743.015 et seq., 750.655  
Reciprocal insurers, 731.369, 731.370  
Registered office, agent, 731.434  
Rentals, purchases, rates, 746.130  
Sales material, 742.009  
Security ownership, stock insurers, 732.430  
Variable life, nonforfeiture benefits computation, 743.230  
Wet marine and transportation insurance taxes, 731.828, 731.834

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

**Financial statements**, 731.574, 731.812, 735.172

### Fines and penalties

(Generally), 731.988, 731.992  
Acquisitions, violations, 731.988, 732.544  
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, 742.240
- Void, fraud, 742.208
- 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, 733.510
- Liquidation, see **Liquidation and rehabilitation**, this topic
- Notes, security, mortgages or trust deeds, taking, enforcing, etc., 731.380
- Reciprocal, see **Reciprocal insurers**, this topic
- Registration exemptions, 732.551
- Regulation exemption, licensing, admission, 731.378
- Rehabilitation, see **Liquidation and rehabilitation**, this topic
- Requirements, generally, 731.362
- Risk retention groups, 735.315
- Statements, annual financial, 731.574, 731.812
- Taxes
  - Exemptions, 731.381
  - Retaliatory taxes, 731.840, 731.854, 731.859
- Transfer of domicile, unincorporated authorized foreign insurer, 731.367
- Unauthorized, service of process, 746.320
- Unrelated business, prohibition, 731.450
- Venue, delinquency proceedings, 734.110

### Foreign decisions, orders, enforcement, 731.258

### Foreign jurisdictions, transacting insurance, 731.454

### Foreign language, see LANGUAGE

### Foreign law, application invalid, 742.018

### Forest protection districts, cost of protection, inclusion, 477.230

### Forest road 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, 734.600
- 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

## 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
- 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), 742.280
- Defined, 731.164
- Home protection insurers
  - Capital, surplus requirements, 731.554
  - Deposits with Department of Consumer and Business Services, 731.624
  - Financial statements, filing, 731.574
  - Free insurance, inducements, exemption, 746.130
  - Investment of funds, 733.685
  - Unearned premium reserve, maintaining, 733.095
- 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
- Corporate governance annual disclosures, 732.680, 732.683, 732.686, 732.689
- Definitions, 746.600
- Depository institutions, disclosures to customers, 746.217
- Exchanges, see **Information exchanges**, this topic
- Fair Credit Reporting Act (federal), relationship, 746.668
- False pretenses, obtaining information, 746.690
- Health information, see **HEALTH INFORMATION**, generally
- Health insurance exchange, see **HEALTH INSURANCE EXCHANGE**
- 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, insurance producer informing, 742.009
- Purpose, statement of, 746.605
- Recorded personal information
  - Access, 746.640
  - Correction, amendment or deletion, 746.645
- Remedies, 746.680
- Request, recorded personal information, 746.640
- 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

## 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  
Policy, declaration, 731.008  
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

### Interviews

(Generally), 746.615  
Pretext, prohibition, 746.615

### Investigations and examinations

(Generally), 731.236, 731.296, 731.300, 731.304, 731.308, 731.312, 731.316  
Access, records etc., 731.308  
Account, organization, examination fees, 731.804, 737.235  
Captive insurers, 735.174, 735.182  
Complaints, 731.264, 741.540  
Criminal conduct, see **Crimes and offenses**, this topic  
Depository institutions, 746.219  
Evidence, use as, 731.264  
Examiners  
    Appointment, 731.302  
    Liability immunity, 731.314  
Expenses, payment, 731.316  
Financial, 731.300, 731.316  
Guaranty association requests, member insurers, 734.650  
Health insurance exchange, complaints, 741.540  
Holding companies, 732.584, 732.586, 732.594, 732.596  
Information disclosures, exemptions  
    Complaint investigations, generally, 731.264  
    Health insurance exchange, 741.540  
    Holding companies, 732.586  
    Violations, 746.670  
Licensure, 744.058, 744.064, 744.067, 744.525, 744.528, 744.619, 744.621  
Organization permits, 732.025, 732.045  
Premium financing licenses, 746.465

## INSURANCE AND INSURERS (Cont.)

### Investigations and examinations (Cont.)

Publication, 731.264, 731.312  
Rate matters, 656.612, 737.225, 737.235, 737.320  
Records, access, 731.308  
Refusal by insurer, authority revocation, 731.418  
Retainer medical practices, 735.500  
Revolving account, 731.804  
Unauthorized insurers, 746.370

**Investigative consumer reports**, 746.635

### Investments

(Generally), 733.510, 733.580, 733.650, 733.740  
Amounts, funds invested, 733.630  
Amply secured obligation, defined, 733.550  
Approval, directors, 733.730  
Assets, as, financial condition, 733.010  
Association captive insurers, 735.166  
Cash dividend, common stocks, 733.620  
Compensating balances, loans, 733.575, 733.578  
Corporation, defined, 733.530  
Development and reconstruction banks, 733.650  
Disposal, 733.750  
Exemptions, regulation, 733.520  
Foreign, alien insurers, 733.510  
Governmental obligations, 733.550, 733.770  
Health care service facilities, 733.700, 733.780  
Home office, 733.770  
Home protection insurers, 733.685  
Housing, low income, state program, 456.625, 456.635, 456.640, 456.690  
Improved real property, defined, 733.570  
Investment program, safety of principal etc., 733.510  
Lien or pledge, defined, 733.580  
Limitations  
    (Generally), 733.720, 733.770, 733.780  
    Separate accounts, 733.652, 733.654, 733.656, 733.658  
Loans, 733.575, 733.578, 733.640, 733.650, 733.780  
Mortgage loans, 733.600, 733.740  
Obligation, defined, 733.540  
Personal property, 733.680  
Political subdivision, defined, 733.530  
Previous authorized investments, 733.710  
Prohibited, 733.780  
Prudent investor rule, 733.670  
Real property, 733.610, 733.740, 733.760, 733.770  
Record, 733.740  
Securities not investment quality, 733.695  
Security, insurance, 733.640, 733.760, 733.780  
Separate account funds, 317.655, 733.652, 733.654, 733.656, 733.658  
Sovereign, defined, 733.530  
Stocks, corporate, 733.620, 733.630, 733.635, 733.740  
Subsidiary corporations, 733.630, 733.635  
Title Insurance Unearned Premium Reserve Fund, 733.090  
Title plants, 733.690, 733.780  
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**
- Jury service, coverage, employer violations**, 10.092
- Labor contractors, requirement**, 658.415
- Landlord and tenant**, see **LANDLORD AND TENANT**
- Landscape contracting businesses**, 671.565, 671.610
- Language**, see **LANGUAGE**
- Laws**
  - Application, see **Application of statutes**, this topic
  - Insurance Code, see **Insurance Code**, this topic
  - Publication, distribution, sale, 731.280, 731.282, 731.284
- Leases**
  - Insurable interest, lessee, 72A.2180
  - Insurance defined, limitations, 731.178, 742.282, 742.284
- Legal services**, see **LEGAL SERVICES INSURANCE AND CONTRACTORS**, generally
- Lenders, mortgages, etc., security protection, payments**, 86.260
- Liability**
  - Administration of law, Department of Administrative Services, 278.130
  - Charter boats, 830.445
  - Child care facilities, 278.322
  - Commercial liability insurance, withdrawals, failures to renew or canceling lines, 731.482
  - Community care providers, mental disorders, 278.315
  - Criminal conduct, reporting, 731.592, 731.594
  - Definitions, 278.005
  - Determinations, 733.030, 733.140, 733.150
  - Domestic mutual insurers, bylaws, 732.480
  - Fireworks sales or displays, 480.150
  - Landlord and tenant, see **LANDLORD AND TENANT**
  - Limitation, mutual fire insurers, 742.248
  - Marijuana licensees, 475B.163
  - Medical professionals, see **MALPRACTICE INSURANCE**
  - Motor vehicle insurance, see **MOTOR VEHICLE INSURANCE**, generally
  - Outfitters and guides, 704.020, 704.050
  - Race meet licensees, 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, 734.320, 734.350
  - Investments, loans, 733.640
  - Motor vehicle liability insurer, 742.536
  - Orders, delinquency proceedings, 734.140
  - Policy liens as assets, 733.010
  - Ships and boats, premiums, 783.010
- Life and Health Insurance Guaranty Association, Oregon**, see **LIFE AND HEALTH INSURANCE GUARANTY ASSOCIATION, OREGON**, generally
- Life insurance**, see **LIFE INSURANCE**, generally
- Liquidation and rehabilitation**
  - See also **Guaranty of insolvent insurers**, this topic
  - Affidavits, claimants, 734.280
  - Ancillary state, defined, 734.026
  - Application of statutes to member insurers, 734.710
  - Assessments, expenses, 734.400, 734.410, 734.420, 734.430, 734.440
  - Attachment, assets, 734.320
- Claims**
  - Allowing, certain, 734.380
  - Compromising, 734.380
  - Domestic insurers, against, 734.260
  - Employees, 734.360
  - 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, 734.260
    - Of nonresidents, 734.260
  - Grounds, 734.150, 734.170
  - Orders, 734.160, 734.180
  - Procedure, delinquency proceedings, 734.210
- Domiciliary state, defined, 734.026
- Duties, powers, 734.210, 734.220, 734.230, 734.240
- Foreign or alien insurers
  - Ancillary receivership, 734.200, 734.240
  - Claims against, 734.240, 734.270
  - Conduct of proceedings, 734.240
  - Conservation, 734.190, 734.200
  - Venue, 734.110
- Garnishment, assets, 734.320
- Grounds, 734.150, 734.170, 734.190
- Hearings, 734.270, 734.280, 734.440
- Holding companies, 732.588, 732.592, 732.594, 732.596
- Impairment, generally, 732.225, 732.230, 734.014, 734.150
- Insurance Guaranty Association, Oregon, see **INSURANCE GUARANTY ASSOCIATION, OREGON**, generally
- Liabilities, date fixed, 734.340
- Notices, 734.270, 734.280, 734.430
- 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
    - Liquidation, rehabilitation, offsets, 734.370
  - Policies
    - Assets, as, 733.010, 733.020
    - Credit, see **HEALTH INSURANCE; LIFE INSURANCE**
    - Directors, officers approval, 733.730
    - Limitation, 733.770
    - Offsets, insurer liquidation, rehabilitation, 734.370
    - Premium financing, see **Trade practices and offenses**, this topic
    - Property securing loan or credit, insurance practices, depository institutions, 746.195, 746.201
    - Student loans, cancellation insurance, 348.592
- Local governmental bodies**, see **LOCAL GOVERNMENTS**
- Long term care**, see **HEALTH INSURANCE**
- Loss, forms**, 742.053, 742.056
- Mail**
  - Health insurance cancellation, notice, 743B.320, 743B.321, 743B.323, 743B.324
  - Health insurance exchange, eligibility notices, 741.400
  - Motor vehicle, cancellation, nonrenewal, 742.564, 742.568
  - Policy delivery, 742.046
  - Unfair discrimination, hearing, notice, 746.015
- Malpractice**, see **MALPRACTICE INSURANCE**, generally
- Management of insurer, board of directors exclusion**, 732.215
- Management, improper**, 731.386
- Marijuana licensees**, 475B.163
- Marine and transportation insurance**
  - Defined, 731.174
  - Inland marine, rates, 737.205, 737.310
  - Reserves, financial, requirement, 733.060, 733.070
- Wet**
  - Certificate of authority, exemption, 731.374
  - Defined, 731.194
  - Deposits, reciprocal insurers, 731.632
  - Policy regulation, exception, 742.001
  - Rate statutes, application exception, 737.035
  - Reciprocal insurers, declaration, filing, 731.369
  - Records, requirements, 731.833
  - Reinsurance restrictions inapplicable, 731.508
  - Risk limitation inapplicable, 731.504, 731.508
  - Surplus Line Association of Oregon, 735.430
  - Surplus, domestic reciprocal insurer, maintaining, 731.566



## **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 classifica-  
tions, 735.265

#### **Rules**

Formation, 735.210

Operation, 735.260

### **Medical professional liability, see MALPRAC- TICE INSURANCE**

### **Meetings, mutual, reciprocal, 732.475**

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

### **Minors**

Industrial life policies, beneficiaries, 743.201

Life policies, 743.038, 743.216, 743.222

Mutual insurer, member, 732.470

Support, see **SUPPORT OF DEPENDENTS**

### **Misrepresentations**

(Generally), 746.075

Application for policy, 742.013

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

### **Mortgages, see MORTGAGES**

### **Motor vehicle rental companies**

Conditions, 744.856

Coverage disclosure, 744.856

Definitions, 744.850

Filing officer, 744.856

Insurance Code, application, 744.858

Kinds of insurance authorized, 744.854

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 com-  
panies**, this topic

Vehicle protection products, reimbursement insur-  
ance, 646A.438, 646A.440

### **Multiple employer welfare arrangement, Insur- ance 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 convert-  
ing 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, provid-  
ing for, plan, 732.531

Mergers or consolidations, 732.521

Personal liability, members, bylaws, 732.480

Fire, 742.248, 742.250, 742.252, 742.254

Members, 732.460, 732.465, 732.470, 732.475

Mergers and acquisitions, voting, 732.529

Organization, articles, 732.095

Voting, members, 732.470, 732.529, 732.606

### **Name of insurer, 731.430, 735.160**

### **Newspapers, see NEWSPAPERS**

### **Nonassessable policies, reciprocal insurers, 731.462**

### **Nonprofit organizations, see Charitable and non- profit 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

Organization permit approval, disapproval, 732.055

Policy forms, filing, 742.003, 742.004, 742.007

Premium computation, adjustments, 743.216

Proxy filings, disapproval, 732.415

Rate filings, 737.215, 737.320, 737.336, 737.340

Rating organizations, 737.355, 737.505

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), 732.305 et seq.

Compensation and salaries, 732.325

Conflict of interest, 732.325, 733.230

Deposits, banking institutions, approval, 733.730

Emergency management plan, 732.250

Examination, refusal, rehabilitation ground,  
734.150

Exclusive agency contracts, 732.220

## INSURANCE AND INSURERS (Cont.)

### Officers and directors (Cont.)

- Expenditures, approval, 732.320
- Insider stock trading, profit recovery, 732.435
- Insider trading, 732.430, 732.435, 732.440
- Investments, approval, 733.730
- Preorganization debts, liability, 732.165
- Residency, directors, domestic insurers, 732.305
- Separate account management, 733.230
- Voidable transfers, 734.350

### Orders

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

### 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
  - Manual, 732.650, 732.659, 732.662, 732.669
- National Association of Insurance Commissioners, agreements, 732.672
- Requirements, 732.653, 732.659, 732.666
- Summary report, 732.662, 732.666, 732.669, 732.672

### Pawnbrokers, pledges, 726.380

### Payments

- Discharge of liability, insurer, 743.041
- Insurance producers, 744.087, 746.085
- Life insurance, see **LIFE INSURANCE**

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

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

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

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

### Pharmacy benefit managers, see **HEALTH INSURANCE**

### Planned communities, see **PLANNED COMMUNITIES**

### Pledges, see **PLEDGES**

### Policy declaration, law, 731.008

### Policyholder deposits, 731.446

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

### Power of attorney, see **POWER OF ATTORNEY**

### Powers, insurers, 732.205

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

### Pretext interviews, 746.615

### 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

## 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  
**Race 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, 737.205, 737.320, 737.336  
Examination, 737.235, 737.320  
Excess, specific risks, 737.325  
Exemptions  
(Generally), 737.600  
Aircraft, 737.035  
Health, 737.035, 737.600  
Life, 737.035, 737.600  
Reinsurance, 737.035  
Surplus lines, 737.035  
Wet marine and transportation, 737.035  
Exemptions from filing, 742.004  
Factors in rate making, 737.310  
Fictitious groupings, 737.600  
Filings, 737.205, 737.207, 737.209, 737.320, 737.330, 742.004, 743.015 et seq., 750.655  
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

## INSURANCE AND INSURERS (Cont.)

**Rates** (Cont.)  
Title insurance, 737.310, 737.320  
Uniformity among insurers, 737.310  
Worker leasing companies, experience rating, 737.270  
Workers' compensation insurance, 656.612, 737.265, 737.310, 737.320  
**Rating organizations**  
Advisory organizations  
Cooperative rates, 737.255  
Definitions, 737.012, 737.017  
Law violations, remedies, 737.045, 737.215  
Noncompliance with rating law, 737.215, 737.336  
Records, inspections, 737.225  
Regulation, 737.510, 737.515  
Unauthorized adherence to rates, 737.265  
Unfair or unreasonable assistance, 737.510  
Agricultural employers, exemption, 737.600  
Application of rating law, 737.035  
Captive insurers, exemption, 735.170  
Construction of statutes, 737.025, 737.560  
Deviations from filings, 737.215, 737.330  
Discrimination prohibited, 737.310, 737.360, 746.015, 746.018  
Exemptions, 735.170, 737.035, 737.600  
False information, giving prohibited, 737.535  
Fictitious groupings, 737.600  
Information inclusion requirement, 737.230  
Information to insured, 737.505  
Inland marine, 737.205, 737.310  
Organizations  
Aggrieved persons, hearings, 737.505  
Cooperative activities, 737.245, 737.255, 737.265, 737.365  
Definitions, 737.007, 737.017  
Disapproval of filings, 737.320, 737.336  
Discrimination prohibited, 737.360  
Effect of membership, 737.205  
Examination, 737.515  
Hearings on filings, 737.045, 737.215, 737.320, 737.340, 737.342  
Information, making available to insured, 737.505  
Insurers as subscribers, 737.360  
Interchange of data, 737.526  
Licenses  
Fee, 731.804, 737.355  
Issuance, 737.350, 737.355  
Suspension, 737.045, 737.545  
Member, defined, 737.017  
Rate filings, 737.205, 737.320  
Rating service, discrimination prohibited, 737.360  
Review  
Cooperative activities, 737.365  
Rules, 737.360  
Subscriber applications, 737.360  
Rules, 737.355, 737.360  
State Accident Insurance Fund Corporation, membership, 737.265, 737.560  
Subscriber, defined, 737.017  
Subscribers and members, 737.205, 737.360, 737.560  
Suspension of license, 737.045, 737.545  
Public bodies, exemption, 737.600  
Purpose of statutes, 737.025  
Records, insurer keeping, inspection, 737.225  
Statistical agency, workers' compensation, designation, 737.225  
Title insurers, 737.310, 737.320  
Violations of rating law, remedies, 737.045, 737.215

## 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

Reciprocal insurers, purchasing, holding, selling,  
etc., 731.371

### Rebates, trade practices, 746.045, 746.055, 746.065

### Receivership, see **RECEIVERSHIP**

### Reciprocal insurers

Attorney in fact, 731.458, 731.470, 731.570, 731.840

Authority, insurance transactions, 731.394

Capital and surplus, 731.566, 731.570

Certificates of authority, see **Certificates of  
authority**, this topic

Contracts, exchange authorized, 731.458

Declaration, filing, 731.369

Defined, 731.142

Deposits, see **Deposits**, this topic

Exchange of contracts authorized, 731.458

Financial statements, filing, 731.370

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

Life insurance transactions, prohibited, 731.394,  
731.458

Meetings, members, 732.475

Organization, articles, 732.095

Policies, nonassessable, 731.462

Power of attorney, 731.369, 731.466

Real estate, purchasing, holding, selling, etc.,  
731.371

Requirements, 731.369

Service of process, 731.370, 731.466

Taxes, 731.840

## 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

Complaints, 731.264, 731.288, 741.540

Copies and reproductions, evidence, 731.268

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

Delinquency proceedings, insurers, 734.240

Depository institutions, investigations, examina-  
tion, 746.219

Information collection, use, and disclosure, see

**Information collection, use, and disclosure**,  
this topic

Insolvency, delinquency proceedings, 734.230,  
734.650

Insurance producers, compensation agreements,  
744.087

Insured, inspection, trade practice regulation,  
746.370

Insurers maintaining, 733.170, 733.740

Investigations, 731.264, 731.308, 741.540

Investments, insurers, 733.740

Premium financing, 746.465

Rate matters, 737.205, 737.225, 737.235, 737.515

Reinsurance intermediaries, 744.806, 744.816

Unauthorized insurers, investigations, 746.370

Valuation of reserve liabilities, 733.337

Wet marine and transportation insurance, 731.833

Workers' compensation, retention, insurers,  
731.475

### Registered office, agent, 731.434

### Registration

Holding companies, see **Holding companies, reg-  
istration**, this topic

Securities, 732.125

### Rehabilitation, see **Liquidation and rehabilita- tion**, this topic

### Reinsurance

(Generally), 731.504 et seq.

Approval by director, 731.508

Assets, as, financial condition, 733.010, 733.140

Assumption reinsurance agreements

(Generally), 742.150 et seq.

Approval, 742.150, 742.154

Authority of insurer, limitations, 742.150,  
742.152

Definition, assumption reinsurance agreement,  
742.150

Novation of policy, 742.160, 742.162

Transfers

Notice of transfer, 742.156

Premium as acceptance of transfer, 742.158

Rejection of transfer, policyholder, 742.158

Authorized, 731.508

Captive reinsurers, 735.150, 735.186, 735.188,  
735.190

Ceding insurer's management of reinsurance recov-  
erables, 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, allow-  
ing, 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  
Policy regulation, exception, 742.001  
Rate statutes, application exception, 737.035  
Rehabilitation, grounds, 734.150  
Risk limitations, 731.504, 731.508  
Withdrawal of insurer, required, 731.512

### Reinsurance intermediaries

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

### Religious organizations, see RELIGION AND RELIGIOUS ORGANIZATIONS

### Renewal, certificate, indorsement, 742.051

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

### Retaliatory tax provisions, 731.840, 731.854, 731.859

### Revenues, disposition, 731.292

### Risk limitations, 731.504, 731.508

### Risk management

Corporate governance annual disclosures, 732.680, 732.683, 732.686, 732.689  
Framework  
    (Generally), 732.656  
    Applicability, 732.653  
    Confidentiality, disclosures, 732.672  
    Definitions, 732.650  
    Exemptions, 732.666  
    Requirements, 732.653, 732.656, 732.666  
Own risk and solvency assessments, see **Own risk and solvency assessments**, this topic  
State agencies  
    (Generally), 278.405  
    Insurance purchases, authorization, 278.415

### Risk retention

(Generally), 735.300 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, 735.320  
Liability risk retention law, citation, 735.365  
Licenses, insurance producers, 735.350  
Orders, U.S. district court, injunctions, hazardous financial condition, 735.355  
Penalties, civil and criminal, liability, 735.345  
Purchasing groups  
    (Generally), 735.330  
    Exemption, laws relating to creation of groups, 735.325  
    Insurance purchase, 735.335  
Rules, 735.360

## INSURANCE AND INSURERS (Cont.)

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

### Rules

(Generally), 731.244  
Acquisitions and mergers, 732.539  
Adoption, 731.244  
Alternative insurance  
  Captive insurers, 735.154  
  Joint underwriting association, annual statement, 735.240  
  Liability risk retention law, 735.360  
  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, 278.120  
Construction projects, certain, exception to fictitious grouping prohibitions, 737.604  
Consumer and Business Services, Department of, Director, 705.135  
Corporate governance annual disclosures, 732.680  
Deposits, eligible assets, 731.640  
Disclosures to prospective insureds, 742.009  
Domestic insurer, see **Domestic insurers**, this topic  
Earned surplus, defined, domestic insurers, 732.410  
Emergencies, 731.870  
Equity security, definition by rule, 732.420  
Essential property insurance operation plan, 735.085  
Exclusive agency contracts, application, 732.220  
Fictitious groupings, 737.600  
Filing exemptions, 742.004  
Financial statements, 731.574, 735.172  
Guaranty association, insolvent insurers, 734.579, 734.590, 734.820  
Health care service contractors, 750.055, 750.085  
Health insurance, see **HEALTH INSURANCE**  
Holding company registration, 732.572  
Home protection insurers, 733.685, 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  
Mutual 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, 735.085  
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  
Rating organizations, 737.355, 737.360  
Rating plants, interchange of data, 737.526  
Reduction of capital and surplus, 732.225  
Reference interest rate, alternative method for determining, 733.310  
Reinsurance, 731.508, 731.509, 731.510, 731.511  
Retainer medical practices, 735.500  
Risk retention groups, 735.360  
Sales material, regulating, 742.009  
Securities transactions, 732.420, 732.430, 732.435, 732.445, 732.450, 732.455  
Self-service storage facility insurance, 744.868, 744.872  
Solicitation or sale of policy, retail and wholesale insurance producers, 744.093  
State insurance and risk management activities, 278.405  
Stock insurers  
  Permit to organize, 732.025  
  Proxies, 732.415  
Surplus lines insurance, 735.410, 735.435, 735.455, 735.465, 735.470  
Trade practices and offenses, see **Trade practices and offenses**, this topic  
Transacting insurance, definition, exemption, 731.486  
Travel insurance, 744.111  
Valuation of reserve liabilities, 733.331  
Wet marine and transportation insurance taxes, 731.834  
Workers' compensation, see **WORKERS' COMPENSATION**  
**Rural fire protection districts**, see **RURAL FIRE PROTECTION DISTRICTS**  
**Sales**  
  Disclosures to prospective insureds, 742.009  
  Material, regulation, 742.009  
  Solicitation or sale of policy, retail and wholesale insurance producers, 744.093  
**Transactions**  
  C.I.F. sales, 72.3200  
  Home solicitation, 83.710  
  Policies, prima facie evidence, 71.3070  
  Unauthorized practices, see **Trade practices and offenses**, this topic  
**Savings bank or stock savings bank, acquisition, insurance corporation, 716.594**

## INSURANCE AND INSURERS (Cont.)

- Schools and school districts**, see **SCHOOLS AND SCHOOL DISTRICTS**
- Secured transactions**, see **SECURED TRANSACTIONS**
- Securities**
  - See also **Stock**, this topic
  - Deposit
    - Court clerk, with, 746.340
    - Director of Department of Consumer and Business Services, with, 731.620, 731.640, 731.642, 731.644
  - Exemptions from law, 59.035, 731.046
  - Insider trading
    - Definition, 732.420
    - Equity security, defining, 732.420
    - Exemptions, 732.425, 732.435, 732.445, 732.450
    - Ownership statement, 732.430
    - Profit recovery, 732.435
    - Prohibited sales, 732.440, 732.445
    - Rules, generally, 732.455
  - Issuance by insurers, 732.125
  - Licensure requirements, broker-dealers and investment advisers, 59.175
  - Life insurance, sale with, requirements, 746.140
  - Obligations guaranteed by mortgage insurance, 742.282, 742.284
  - Registration, 732.125
  - Rules, 732.420, 732.430, 732.435, 732.445, 732.450, 732.455
  - Sale with policies, 746.025, 746.140
  - Valuation, 733.165
- Self-service storage facilities**, see **SELF-SERVICE STORAGE FACILITIES**
- Senior citizens**
  - Insurance producers, licensed, continuing education exemption, 744.072
  - Unfair discrimination, 737.310, 746.015
- Separate accounts**, 733.220, 733.230
- Service contracts**, see **SERVICE CONTRACTS**, generally
- Service of process**
  - (Generally), 731.434
  - Agent for service, appointment, information practices purposes, 746.675
  - Reciprocal insurers, 731.370, 731.466
  - Unauthorized insurers
    - (Generally), 746.320, 746.330, 746.340, 746.350, 746.360
    - Secretary of State, on, 731.324, 731.328
- Sexual violence victims, discrimination**, 746.015
- Short title**, 731.004
- Showerheads, low-flow, installation**, 693.025
- Snow removal, railroads and highways**, 366.470
- Soil and water conservation districts**
  - Liability, 561.400
  - Moneys, Department of Agriculture Service Fund, use, 561.401
- Solicitation, applications, domestic insurers**, 732.135, 732.145
- Solvency, 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**, 731.232
  - Supervisory officials, organizations of, state participation**, 731.216
  - Support of dependents**, see **SUPPORT OF DEPENDENTS**
  - Surety companies**, see **SURETY COMPANIES**, generally
  - Surplus lines**
    - (Generally), 735.400 et seq.
    - Actions against insurers, 735.485, 735.490
    - Application of statutes, 735.492
    - Contracts, validity, 735.440
    - Definitions, 731.144, 735.405
    - Evidence of insurance, 735.435
    - Exempt commercial purchasers, defined, 735.405, 735.406
    - Fees, 735.430, 735.455
    - Filings, licensees, after placement, 735.425
    - Independently procured insurance
      - Defined, 731.099
      - Obligation of insured to report and pay taxes, 735.417
    - Ineligibility of insurer, declaring, 735.420
    - Nonadmitted insurers
      - Licensees, placing coverage, 735.415
      - Procuring insurance, surplus lines licensee, 735.410
    - Policy regulation, exception, 742.001
    - Premium payment, 735.445
    - Premium tax, 735.417, 735.418, 735.470, 735.475
    - Producers, see **INSURANCE PRODUCERS, ADJUSTERS, AND CONSULTANTS**
    - Rating law, application, 737.035
    - Rules, 735.410, 735.435, 735.455, 735.465, 735.470
    - Severability of laws, 735.495
    - Short title, 735.495
    - Surplus Line Association of Oregon, 735.430
    - Unauthorized insurance regulation, exception, 746.360
- Taxes**
  - Certificate of authority, conditioned on payment, 731.410
  - Collection, disposition, 731.292
  - Corporate taxation, see **CORPORATE TAXATION**
  - Directors and officers, invalid, payment, nonliability, 731.844
  - Enforcement, limitations, 731.836
  - Fire premiums, 317.122, 731.820, 731.842
  - Foreign insurers, see **Foreign and alien insurers**, this topic

## 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, 731.840, 731.854, 731.859
- Surplus lines insurance, 735.417, 735.418, 735.470, 735.475
- Tax Court review, 305.410
- Wet marine and transportation insurance, 731.824, 731.828, 731.830, 731.833, 731.834, 731.842

### Tenants, see **LANDLORD AND TENANT**

### Theft, see **THEFT**

### Third party administrators, see **THIRD PARTY**

### ADMINISTRATORS, generally

### Time share estates, 94.869

### Time statements, 742.048

### Title insurance, see **TITLE INSURANCE**, generally

### Tort actions, damages, advance payment forms, 12.155

### Tort liability, public bodies, 30.290

### Towing businesses, 98.860, 731.036, 822.205

### Trade practices and offenses

See also **Crimes and offenses**, this topic

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

Advertising, misleading, 746.110

Bonds, inducement, policy sale, 746.025

Certificate of authority requirement, 731.354, 746.340

Claim settlement practices, unfair, 746.230, 746.233

Competition restricting contracts, 746.160

Compliance with law, 731.022

Contracts, inducement, rate control, 746.025, 746.160

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

Credit life, health, choosing insurer, 746.220

Deceptive practices, 746.240

Depository institutions, see **FINANCIAL INSTITUTIONS**

Discrimination, see **Discrimination**, this topic

Dividends, misrepresentation, 746.075

Driving record, private auto insurance, 746.260

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

Environmental claims, settlement, 465.479, 465.484

Exemptions, 746.005, 746.065, 746.360

Eye care services, limiting coverage, 746.125

False

Filings, 731.260, 731.992

Statements about insurers, 746.075, 746.110

Fictitious grouping, 737.600

Filings, false, misleading, 731.260, 731.992

Financial condition, misrepresentation, 746.075

Fraud, deceit, misrepresentation, 746.075, 746.100, 746.110

Free insurance, inducement, policy sale, 746.130

Groups, persons or risks, combining, experience, dividend purposes, 746.150

Hearings

Noncompliance, 746.015

Unfair discrimination, 746.015

Inducements, policy sale, 746.025, 746.035, 746.130, 746.140

## INSURANCE AND INSURERS (Cont.)

### Trade practices and offenses (Cont.)

- Industrial life insurance, exemption, 746.005
- Insurable interest required, 743.040
- Joint underwriters, regulation, 737.390
- Libel, slander of insurers, 746.075, 746.110
- Life insurance, see **LIFE INSURANCE**
- Loans, property securing, insuring, depository institutions, 746.195, 746.201
- Misrepresentation, fraud, deceit, 746.075, 746.100, 746.110
- Noncompliance, notice, 746.015
- Penalties, 731.988, 731.992
- Personal or controlled insurance, 746.065
- Policies
  - Misrepresentation, 746.075
  - Rating filings, compliance with, 737.330
- Portable electronics insurance, 646A.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, 746.120
- Producers, see **INSURANCE PRODUCERS, ADJUSTERS, AND CONSULTANTS**, generally
- Rate, see **Rates**, this topic
- Rebates, 746.045, 746.055, 746.065
- Reserve requirements, misrepresentation, 746.075
- Risks
  - Discrimination, 746.015, 746.018
  - Fictitious grouping, 737.600
- Rules
  - Life insurance, regulating replacement, 746.085
  - Motor vehicle repair shops, 746.305
  - Property, inland marine, casualty or surety insurance, dividend groupings, 746.150
  - Rebates, 746.045
- Securities, inducement, policy sale, 746.025, 746.140
- Statutes, compliance with, construction, 731.022
- Stock, inducement, policy sale, 746.025
- Surplus, share, misrepresentation, 746.075
- Title insurance, commissions, rebates, inducements, 746.055, 746.130
- 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
- Verification, see VERIFICATION**
- Violations of law, see Crimes and offenses, this topic**
- Waiver**
  - Fire, policy provision, 742.222
  - Policies, claims administration, 742.056
  - Withdrawal of insurers, 731.512
- Warehouse, grain in storage, 586.315**
- Warranties, insured statements, deemed representations, 742.208**
- Watershed grant recipients, 541.934**
- Weather modification districts, see WEATHER MODIFICATION DISTRICTS**
- Website posting of policies, 742.046**
- Wet marine and transportation, see Marine and transportation insurance, this topic**
- 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**
- Regulation, 734.660**
- Reports, 734.635**

## INSURANCE PRODUCERS, ADJUSTERS, AND CONSULTANTS

### Adjusters

- (Generally), 744.502 et seq.
- Classes of insurance, 744.531
- Continuing education, 744.521
- Credit life or credit health insurance, adjusting claims, 744.575
- Definitions, 744.502
- Discipline, penalties, 744.521, 744.584, 744.994
- Liability, law violation, 731.988, 731.992
- Licensure
  - Amendment, 744.521, 744.523
  - Application, 744.518
  - Business entities, 744.518, 744.523
  - Classes of insurance, 744.531
  - Examinations, 744.525, 744.528
  - Exemptions, 744.515
  - Fees, 731.804, 744.518, 744.521
  - Issuance, 744.521, 744.523
  - Nonresident adjusters, 744.528, 744.538
  - Probation, 744.584
  - Qualifications, 744.525, 744.528
  - Refusal, revocation, or suspension, 744.521, 744.584, 744.994
  - Reinstatement, 744.521
  - Renewal, 744.521, 744.523
  - Requirement, 744.505
  - Temporary permit, 744.555
- Nonresident adjusters, 744.528, 744.538
- Notice requirements, 744.581
- Place of business, 744.578
- Portable electronics insurance, 744.515
- Prohibited conduct, generally, 744.584
- Records, 744.578
- Rules, see **Rules**, this topic
- Temporary permit, 744.555
- Unauthorized insurer policies, adjusting claims, 744.541

**Agents**, see **Producers**, this topic

**Banking institution as insurance producer**, 744.061

**Certificate of deposit, in lieu, trust account**, 744.084

**Commissions and service fees, licensees accepting**, 744.077, 744.091, 744.093

**Compensation agreements, filing, not public records**, 744.087

### Consultants

- (Generally), 744.602 et seq.
- Classes of insurance, 744.626
- Client disclosure statements, 744.650
- Commission or service fee, accepting, 744.077
- Continuing education, 744.614, 744.665
- Definitions, 744.602
- Discipline, penalties, 744.614, 744.644, 744.994
- Errors and omissions insurance, maintaining, 744.635
- Liability, law violation, 731.988, 731.992
- Licensure
  - 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

## 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, 744.079, 744.994
- Disclosures to prospective insureds, 742.009
- Employees, certain, exempt, 744.056
- Examinations, 744.058, 744.064, 744.067
- Fees, 731.804, 744.058, 744.072
- Fraternal benefit societies, 744.056, 748.181
- Group contracts, 744.078
- Health care service contractors, 750.055
- Health insurance exchange, certification, 741.310
- Investigations, 744.079
- Legal service contractors, 750.705
- Liability, law violation, 731.988, 731.992, 746.310
- Licenses
  - Amendment, 744.062
  - Application
    - Business entities, 744.059
    - Forms, 744.059, 744.064
    - Nonresident insurance producers, 744.063, 744.064, 744.082
    - Resident insurance producers, 744.059
  - Classes of insurance, 744.053, 744.062
  - Complaints against insurance producers, 731.288
  - 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, 744.072
  - Requirement, transactions, 744.053
  - Resident insurance producers, 744.058, 744.059, 744.067
  - Risk retention groups, 735.350
  - Surplus lines, 744.063
  - Temporary license, 744.073
  - Term, 744.072
- Life insurance, 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, 744.650
  - Continuing education, 744.665
  - Errors and omissions insurance, 744.635
  - Licenses, 744.611, 744.619, 744.621
  - Notice requirements, 744.641
- Producers
  - (Generally), 744.062
  - 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

## **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**

**Banks**

Deposits during liquidation, 711.525

Exemption, certain statutory rates, 82.025

Funds transfers, 74A.5060

Notice to depositor, rate change, 708A.420

**Bonds, see BONDS**

**Bridges, Willamette River, Multnomah County, bonds, 382.395**

**Budgets, local governments, interest, inclusion, 294.378**

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

**Capital Access Fund, 285B.119**

**Cemeteries, city improvement assessment funds, 223.775**

**Cigarette tax, see CIGARETTE TAX**

**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 DEPOSITORY 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,** 82.025
- 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
- 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
    - Reinstatement, 743.189, 743.230, 743.270, 743.271
  - Premium financing, 746.485
  - Prepayment, premium financing, 746.485
  - Unpaid claims, health insurance, 743B.452
- Irrigation districts**
  - Bonds
    - Payment, first four years interest, sum sufficient, issuance amount, 545.515
    - Rates, 545.517, 545.521, 545.557, 545.585
  - Charges, unpaid, 545.496
- Judgments,** 24.140, 82.010, 137.183
- Late charges, computation of interest,** 82.020
- Legal rate,** 82.010
- 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,** 726.390
- Payday loans,** 725A.060, 725A.064
- Prepayment, loans, credit,** 83.620
- Principal and Income Act, Uniform, see PRINCIPAL AND INCOME ACT, UNIFORM, generally**
- Property tax refunds,** 311.806, 311.812
- Public bonds, see BONDS**
- Public Employees Retirement Fund, interest, payments from fund,** 238.470
- Public funds, deposits, see DEPOSITORY 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
- Repayment 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

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

### **State finance (Cont.)**

Common School Fund loans and investments  
(Cont.)

Repayment, collection, 327.440, 327.445,  
327.450

Deposits, see **DEPOSITORIES OF PUBLIC  
FUNDS**

Investments, 293.718, 293.741, 293.746, 293.751  
Overdrafts, 293.171

Rainy Day Fund, Oregon, 293.144

Transferred moneys or credits, 293.220

Taxation, see **TAXATION**

Title loans, 725A.060, 725A.062

Trust business, security deposit, 709.120

Trust companies, exemption, certain rates, 82.025

Trust funds, courts, 293.293

Unemployment insurance, see **UNEMPLOYMENT  
INSURANCE**

Usury, 82.010

Veterans' loans, see **VETERANS**

Wages, business in receivership, 652.500

Warrants, municipal, 287A.472

Water control districts

Assessments, 553.510, 553.540

Bonds, rates, 553.630, 553.635, 553.643

Warrants, 553.740

Water development projects, loans, 541.741

Water improvement districts

Bonds, 552.623, 552.625, 552.645

Loans, state, federal, 552.670

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

Work release, loans, 144.522

Workers' compensation, see **WORKERS' COM-  
PENSATION**

## **INTERFERENCE**

Agriculture, see **AGRICULTURE AND HORTI-  
CULTURE**

Animals, see **ANIMALS**

Contraception, interference by public body,  
435.200

Custodial, see **CUSTODIAL INTERFERENCE**,  
generally

Firefighters, emergency medical services provid-  
ers, 162.257

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

Livestock production, 30.877, 167.388

Peace officers, parole and probation officers,  
162.247

Public land survey corners or accessories,  
209.140

Public transportation, 166.116, 811.160

Reports, making, 165.572

Unmanned aircraft systems, 837.374, 837.375,  
837.995

Vector control, 452.250, 452.990

## **INTERGOVERNMENTAL ARBITRATION**

See **ARBITRATION**

## **INTERGOVERNMENTAL COOPERATION**

Accountancy, Oregon Board of, information dis-  
closures, 673.475

Biopharmaceutical crops, regulation, 561.740

Boating offenses, bilateral reciprocal agreements  
with other jurisdictions, 830.170

## **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, 284.801

Educator Advancement Council, 342.940, 342.943,  
342.953

Emergency services, see **EMERGENCY MANAGE-  
MENT AND SERVICES**, generally

Employees of intergovernmental entities, see  
**PUBLIC OFFICERS AND EMPLOYEES**, gener-  
ally

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 FOR-  
ESTRY**

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, 413.560  
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

## INTERROGATIONS

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

## INTERROGATORIES

See also **DEPOSITIONS**

## 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**, 830.080

### Boundaries, state

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

**Cascades Rail Corridor**, 824.420

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

### Columbia River

Columbia River Gorge Compact, see **COLUMBIA 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**



## **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**, see **FORESTS AND FORESTRY**
- Oregon-Washington Columbia River Boundary Compact**, 186.510, 186.520
- Pacific Northwest Emergency Management Arrangement**, 402.250
- Pacific Ocean Resources Compact**, 196.175, 196.180, 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

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

- 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**, 469.574
- 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

- See also ALCOHOL AND DRUG ABUSE
- Aircraft, operating under influence, 837.080
- Boats and boating, see BOATS AND BOATING
- Checks of intoxicated persons, refusing to pay, banks, 708A.445
- Defense, 161.125

## 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, 358.924, 358.937**  
**Athletic trainers, violations, 676.608, 688.715**  
**Attorney General, see ATTORNEY GENERAL**  
**Attorneys, communication, law enforcement officers, persons represented by counsel, 131.040**  
**Audits, see AUDITS AND AUDITING, generally**  
**Banking violations, 707.735**  
**Banks and banking, see BANKS AND BANKING**  
**Barbers, hair designers and cosmetologists, violations, 676.608**  
**Body art practitioners, 676.608**  
**Building code, 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, 676.608**  
**Emergency medical services providers, 682.220**  
**Employment safety, agricultural operations, inspection exemption, 654.172**  
**Environmental health specialists, complaints, 676.608, 700.111**  
**Escrow agents, 696.545**  
**Expenses, entitlement, person for whom counsel appointed, 135.055**  
**Firearms, injury cause, see WEAPONS AND FIREARMS**  
**Fires, see FIRES AND FIRE 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, 746.685**  
**Injuries, weapons, see WEAPONS AND FIREARMS**  
**Insurance, see INSURANCE AND INSURERS**  
**Intellectual disabilities, persons with, commitment, 427.235**  
**Judges, disability, request for investigation, 1.310**  
**Labor and employment, see LABOR AND EMPLOYMENT**  
**Landscape architects, 671.338, 671.445**  
**Landscape Contractors Board, State, 671.550, 671.555**  
**Lead-based paint activities, 431A.355**  
**Legislature, see LEGISLATURE**  
**Licensed investigators, see INVESTIGATORS, LICENSED, generally**  
**Limited liability companies, 63.032**  
**Liquor law violations, interference, 471.675**  
**Livestock**  
Investigative officers, 604.015  
Seizures, 604.056  
**Lobbying violations, 171.776, 171.778**  
**Long Term Care Ombudsman, 441.406, 441.408, 441.409**

## INVESTIGATIONS AND INVESTIGATORS (Cont.)

**Lottery, Oregon State**  
(Generally), 461.130  
Costs, 461.700

**Manufactured structure dealers**, 446.748

**Marijuana**, see **MARIJUANA**

**Maritime Pilots, Oregon Board of**, 776.123, 776.126

**Master Settlement Agreement (tobacco), investigative demands**, 180.448

**Medical assistance**, 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**, 686.170, 686.260

**Water and water rights**, see **WATER AND WATER RIGHTS**

**Ways of necessity, proposed, county engineer or surveyor**, 376.160

**Weapons, injury cause**, see **WEAPONS AND FIRE-ARMS**

**Weapons, possession, school property**, 339.315

**Wiretapping and eavesdropping**, see **WIRETAPPING AND EAVESDROPPING**, generally

## INVESTIGATORS, LICENSED

(Generally), 703.401 et seq.

**Address, name, etc.**, 703.460

**Advertisements, required information**, 703.450

**Bond or security**, 703.415

**Case files, client information**, 703.450, 703.473

**Client rights, generally**, 703.450

**Conduct, generally**, 703.450

**Confidential information**, 703.473

**Continuing education**, 703.447

**Contract, written, client right**, 703.450

**Criminal offenses**, 703.993

**Definitions**, 703.401

**Discipline**, 703.465, 703.470

**Expert witnesses, license exception**, 703.407

**Hearings, disciplinary orders**, 703.470

**Identification**  
Identification card, 703.435  
Personal information, confidentiality, 703.473

**Licenses**  
(Generally), 703.480  
Application, 703.425  
Bond or security, 703.415  
Conduct rules, fitness standards, 703.480  
Exceptions to requirement, 703.407, 703.411  
Expiration, 703.430  
Fees, 703.425, 703.430, 703.445, 703.480  
Fingerprints, criminal records check, 703.425  
Identification card, 703.435  
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
- Clerks of courts, partition proceeds**, 105.370, 105.385
- Client security fund, Oregon State Bar**, 9.635
- Colleges and universities**, see **COLLEGES AND UNIVERSITIES**
- Commercial code, securities**, see **COMMERCIAL CODE**
- Commodity commission moneys**, 576.375
- Common School Fund**, see **SCHOOL FINANCE**
- Conservation program investment policy, public utilities**, 757.455
- 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**, 262.085
- Energy efficiency and sustainable technology loan program financial managers**, 470.590, 470.595
- Exchange facilitators, regulation**, see **EXCHANGE FACILITATORS**, generally
- Executors 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**

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

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**

## INVOLUNTARY DISMISSAL

(Generally), ORCP 54B

## INVOLUNTARY LIQUIDATION

**Mortgage bankers and mortgage brokers**, 86A.133

## INVOLUNTARY SERVITUDE

See **SERVITUDE, INVOLUNTARY**, generally

## IRAN

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

## IRAQ WAR

**Veterans Memorial Highway**, 366.924

## 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**, 547.320

**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

Water distribution, paying cost, 540.220, 540.230, 540.240, 540.250, 540.260

**Planned communities, requirements**, 94.779

**Ports, water distributed by**, 777.132

**Preparation of land, lien for labor, materials or equipment**, 87.356

**Season, extension**, 537.385

**Securities, registration, application**, 59.025, 59.045

**State lands, rights of way, ditches, pipes**, 273.761, 273.765, 273.915

**Streams forming waterfalls near Columbia River Highway, withdrawal from appropriation, effect**, 538.210

**Tax exemption, equipment**, 307.398

**Tumalo Project**, see **RECLAMATION**

**Water control districts**, see **WATER CONTROL DISTRICTS**, generally

**Water improvement districts**, see **WATER IMPROVEMENT DISTRICTS**

## IRRIGATION (Cont.)

**Water-raising machinery, use, riparian owners,**  
541.430

## 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, 545.663  
Organization order, 545.029  
Refinancing indebtedness  
Benefit and assessment determination, 545.577,  
545.579  
Creditors, 545.639  
Federal loan, holder consent, 548.355

### Assessments

See also **Charges**, this topic  
Adjustments, 545.389  
Benefit determination, 545.385, 545.387  
Bonds and interest, 545.381, 545.428, 545.430,  
545.529  
Certification, 545.420  
Compelling, levy, 545.422  
Compromise or cancellation, 548.370, 548.520  
Computation and apportionment, 545.381, 545.385  
Credit for water rights, 545.381  
Deductions, 545.389  
Delinquencies, sale of land, 545.537, 545.603,  
545.617  
Distribution works, construction, 545.287, 545.291,  
545.315  
Entry and collection, 545.420  
Equalization, 545.416, 545.418  
Erroneous or void, relevy, 548.505, 548.510,  
548.515, 548.520  
Exemption  
Certain lands within boundaries of district,  
545.091  
Parcel of land, 545.468  
Federal government  
Contracts, 545.343, 545.347, 545.391, 545.399,  
548.325, 548.370  
Reclamation development  
Levy, funds, 545.349  
Payments, cancellation or extension, 545.355  
Resolution concerning assessments, 545.393  
Foreclosures, see **Foreclosures**, this topic  
Improvements, construction or maintenance  
Petition by owners, 545.315, 545.319, 545.323  
Subdistricts, 545.095  
Subdivisions, 545.287, 545.291, 545.293  
Increase on default, 545.532  
Individual tract liability, determining, and releasing,  
545.545  
Interest, unpaid assessment, 545.496  
Legality determination  
(Generally), 548.105, 548.110, 548.115

## 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, 545.545, 545.595, 548.315  
Pre-1933 assessments, validation, 545.424  
Purchasers of land, effect, 545.603  
Reorganization, effect, 548.905  
Water supply tolls, charges, 545.291, 545.471  
Lists, water supply charges added, 545.471  
Operating expenses, 545.537  
Parcel of land, exemption, 545.468  
Payment, state agencies acquiring land, 545.113  
Pressurization charge, 545.487  
Record or list, 545.413  
Refinancing, see **Refinancing indebtedness**, this  
topic  
Roll, cancellation or extension entry, 545.355  
Security for payment, 545.460  
Service charge, 545.385  
State agencies acquiring land, payment, 545.113  
Subdistricts, improvements, 545.095  
Tolls and charges, 545.291, 545.428, 545.430,  
545.471  
Unit apportionment plan, 545.395, 545.397  
Unpaid  
Sale, mistake in ownership, effect, 545.426  
Withholding water, 545.460  
Validation, 545.424  
Warrant retirement, 545.473, 545.475, 545.477,  
545.479  
Water supply charges added to list, 545.471  
Western Oregon districts, 545.075, 545.295

### Attorney fees

Condemnation action, 545.241  
Lien foreclosures, 545.275, 545.502

### Audits, see AUDITS AND AUDITING

### Bankruptcy, 548.705, 548.710

### Board of directors

(Generally), 545.181 et seq.  
Bank account, emergency and labor expenses,  
545.685  
Board of equalization, meeting as, 545.181, 545.418  
Bonds, security, 198.220, 742.358  
Compensation, expenses, 198.190  
Conflict of interest, property sales, 545.365  
Contracts, see **Contracts**, this topic  
Decreasing number, 545.211  
Dissolution, reorganization proceedings, 548.920,  
548.925, 548.930  
Duties and powers, generally, 545.221, 545.225  
Elections, see **Elections**, this topic  
Fiscal agent for federal projects, 545.343  
Fixing supply charges, 545.303, 545.471  
Hearings, see **Hearings**, this topic  
Increasing number, 545.199, 545.203, 545.207

## 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
- Redivision of district, election, 545.089, 545.123, 545.167, 545.169, 545.171
- Sale of property, 545.365, 545.367, 545.369, 545.371, 545.375
- Secretary, see **Secretary**, this topic
- Term of office, 545.041, 545.043, 545.203, 545.211
- Treasurer, see **Treasurer**, this topic
- Vacancies, filling, 198.320, 545.187, 545.188

### Bondholders

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

### Bonds

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

### Bonds and undertakings

- (Generally), 198.220

## 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
  - Redivision 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**

### 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.)

### Construction of works (Cont.)

Joinder of water user districts, 545.283  
Petition by owners, 545.315, 545.319, 545.323  
Subdivisions, 545.287, 545.291, 545.293

### Contracts

See also **PUBLIC CONTRACTS**  
(Generally), 545.221, 545.225, 545.365, 545.375  
Boundary changes, effect, 545.051  
Carey Act reclamation, 555.070  
Conflict of interest, 545.365  
Federal, see **Federal contracts**, this topic  
Joint acquisition or construction of works, 545.283  
State of Oregon, authorization election, 545.511,  
545.513  
Tumalo Project, 555.310  
United States, entering without vote of electorate,  
545.513

### Costs

Dissolution, reorganization proceedings, 548.950  
Legality determinations, 548.110  
Refinancing proceedings, 545.639, 545.663, 548.355

### Creditors agreements

See also **Bondholders**, this topic  
Debt refunding, 548.715  
Dissolution, reorganization, effect, 548.905,  
548.935, 548.940

### Debt

See also **Bonds**, this topic; **Loans**, this topic  
Bankruptcy, 548.705, 548.710  
Composition of debts, 548.705  
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, certifi- cates or receipts, 548.405, 548.410, 548.415

### Deschutes County Municipal Improvement Dis- trict, feeder supply, 538.440

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

### Dissolution, reorganization

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

### Distribution of water

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

### Divisions and numbering

(Generally), 545.167  
Election precincts, 545.171

## IRRIGATION DISTRICTS (Cont.)

### Divisions and numbering (Cont.)

Original by county court, 545.033  
Redivisioning  
Decrease of directors on vote, 545.211  
Increase of directors on vote, 545.207

### Domestic supply

(Generally), 545.257  
Debts, obligations, 264.875, 545.257  
Election, 545.301, 545.305  
Financing waterworks, election, 545.301  
Self-sustaining, requirements, 545.303  
Special fund, 545.303

### Drainage district powers, 545.335

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

### Elections

(Generally), 545.135 et seq.  
Ballots  
(Generally), 545.137, 545.139, 545.141, 545.145,  
548.925  
Election law not applicable, 545.139  
Formation of district, 545.041  
Mail elections, 545.163  
Board of elections, 545.137, 545.139, 545.141,  
545.145  
Bonds  
(Generally), 545.511  
Districts formed by all landowners, 545.551,  
545.553, 545.555  
Domestic water supply financing, 545.305  
Refinancing indebtedness, 545.565  
Resubmission, 545.513  
Canvassing returns, 545.149  
Certificate of election, 545.153  
Challenges, 545.141  
Conduct, 545.041, 545.141, 545.145  
Constructing improvements, 545.319, 545.323  
Contract with state, 545.511, 545.513  
Day held, 545.135  
Decreasing number of directors, 545.211  
Dissolution of district, 548.920, 548.925, 548.930  
Divisioning district, 545.167, 545.169, 545.171  
Domestic water supply, acquiring and operating,  
545.305  
Elector defined, 545.002  
Federal contract, 545.511  
Filing officer, defined, 260.005  
Flood control contract with United States, 545.359  
Improvements, construction, 545.319, 545.323  
Inclusion of lands, 545.071  
Increasing number of directors, 545.199, 545.203,  
545.207  
Informalities, effect, 545.153  
Legality determination, 548.105, 548.110, 548.115  
Liquidation, indebtedness, contract, 545.677  
Mail elections, procedures, 545.163  
Merger, 545.131  
Nomination of candidates, 545.041, 545.137  
Notice, 545.137  
Organization of district, 545.033, 545.037, 545.041,  
545.043  
Parcel of land exempt from assessment, owner as  
elector, 545.468  
Polls, hours open, 545.139  
Precincts, 545.033, 545.171  
Recall, 198.410 et seq., 545.189  
Recount, 545.145  
Redivision of district, 545.089, 545.123, 545.167,  
545.169, 545.171  
Refinancing indebtedness, 545.565  
Reorganization of district, 548.920, 548.925,  
548.930

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

### Loans

- (Generally), 548.305
- Assessments, 548.325, 548.370
- Bonds and funds, 548.315, 548.330
- Compromising or canceling assessments, 548.370
- Consent of creditors
  - (Generally), 548.335, 548.340, 548.345, 548.350
  - Appeal and costs, 548.355
  - Depository for bonds and warrants, 548.365
  - Emergency fund, 548.325
  - Lien provisions, 548.320
  - Moneys and securities, custody, 548.360
  - Prior contracts, validation, 548.310
  - Purposes and amounts, 548.305
- Payment, source, 545.539
- Possession of works during payment default, 545.532
- Prior without vote, ratifying, 545.513
- Reclamation
  - (Generally), 545.343, 545.347
  - Land development, 545.349, 545.351, 545.355
  - Reclamation Act assessments, 545.391, 545.393
- Reorganization, assent of Secretary of Interior, 548.945
- Validation of pre-1935 contracts and bonds, 548.310
- Vote not required when debt not increased, 545.513

### Federal government

- Assessments, see **Assessments**, this topic
- Bonds securing federal payments, 545.343, 545.517
- Contracts, see **Federal contracts**, this topic
- Fiscal agent, district appointment as, 545.343
- Land, see **Lands**, this topic
- Watershed and flood agreements, 190.150

### Flood control and prevention, 190.150, 545.359

### Foreclosures

- (Generally), 545.502
- Liens, unpaid charges, 545.494, 545.502, 545.504
- Redemption of land, 545.502, 545.504
- Western Oregon districts, 545.075

### Formation, see Organization, this topic

## 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, 545.257
- Lands, acquisition, disposal, 548.010

### Hearings

- Release of lien, bondholder objections, 545.371
- Subdistricts, improvements, 545.094
- Water control and measuring devices, requirement, 545.279

### Highways, state, relocation of facilities, 366.321

### Improvement district property, transfer on dissolution, 554.300

### Improvements, construction or maintenance

- Assessment, see **Assessments**, this topic
- Elections, 545.319, 545.323
- Joinder of districts, 545.283
- Petition, 545.315
- Subdistricts, 545.094, 545.095
- Subdivisions, 545.287, 545.291, 545.293

### Interest, see INTEREST (MONEY)

### Joinder of district in acquiring or constructing works, 545.283

### Jurisdiction, legality proceedings, 548.110, 548.930, 548.935

### Labor expenses, payment, 545.685

### Lands

- Acquisition, 545.239
- Additional, irrigating, 545.295
- Atmospheric conditions control, 545.271
- Condemnation, see **Condemnation**, this topic
- Crediting owners for lands transferred for federal development, 545.351
- Dissolution of district, transfer, conveyance, 548.935
- Liability
  - Assessments, 545.529
  - Sale for taxes, 545.603
- Noncontiguous, inclusion, 545.395
- Reorganization of district, transfer, conveyance, 548.935
- Sale of unnecessary land, 548.010
- Tax sale, purchase by district, 545.537

## 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, 545.369
- Surplus, sale, 545.367
- Tax exemption, 307.090

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

### Reclamation

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

### Refinancing indebtedness

- See also **Federal contracts**, this topic (Generally), 545.565, 545.567
- Assessments
  - Amount per owner determination, 545.567, 545.569, 545.571, 545.573, 545.575
  - Annual additional, 545.599
  - Appeal, 545.577, 545.579
  - Collection and disposal, 545.603
  - Delinquent, sale of land, 545.617
  - Emergency, 545.599
  - Installments, 545.575, 545.581, 545.589
  - Lien, 545.589, 545.603
  - Payment in full, 545.595
  - Preliminary determination, board, 545.567, 545.569
  - Recording, 545.589
- Benefit determination, preliminary
  - Approval order, 545.575
  - Equalizing assessments, 545.573
  - Hearing objections, notice, 545.571
  - Tax liability, each tract, 545.567, 545.569
- Bonds
  - (Generally), 545.585
  - Districts formed by all landowners, 545.557
  - Elections, 545.565

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

### Repair, maintenance of works, 545.287, 545.293

### Secretary

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

### Service charge assessments, 545.385

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

### Subdistricts

- (Generally), 545.093
- Improvements, 545.094, 545.095

### Subdivisions and partitions, see **SUBDIVISIONS AND PARTITIONS**

### Taxation

- Assessments, see **Assessments**, this topic
- Collection, 545.420
- Compelling levy and equalization, 545.422
- Equalization and apportionment, 545.416, 545.418
- Federal payments, levy, 545.343
- Lien, cancellation, state lands, 311.804
- Property of district, exemption, 307.090
- State and federal lands, 545.420
- Warrants, property tax payment, 311.265

### Traditionally maintained channels, removal and fill, 196.911

### Treasurer

#### Bonds

- Refinancing indebtedness, 545.585, 545.603, 545.607
- Registration, 545.585
- Security bonds, 198.220, 742.358
- County treasurer as ex officio, 545.181

## IRRIGATION DISTRICTS (Cont.)

### Treasurer (Cont.)

- 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