ICE CREAM
See FROZEN DESSERTS, generally

IDAHO, STATE OF
See also FOREIGN STATES (U.S.)
Brand inspection, livestock, recognition, 604.046
Bridges, Snake River, interstate agreements, 381.098, 381.100
Columbia River Natural Resources Management Compact, 542.550
Community college tuition, nonresidents considered residents, 341.492
Hunting, fishing, trapping licenses, Snake River, 497.012
Labor laws, maximum hours, statutes dependent, 652.030
Outfitters and guides, registration, reciprocity, 704.025, 704.525
Pacific Marine Fisheries Compact, 507.040
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, 621.069
Conspiracy, others committing crime, 161.455
Consumer Information Protection Act, Oregon, see Identity theft, this topic
Consumer personal data, control and processing, see TRADE REGULATION AND COMPETITION
Crime perpetrator, concealment, aggravated murder, 162.095
Criminal identification information, see STATE POLICE
Data brokers, registration, 646A.593
Dead and missing persons
(Generally), 146.171 et seq.
At sea, 146.045
Cremated or reduced remains in state possession, information disclosure, 409.742, 413.195
Disposition of records, 146.189

IDENTITY AND IDENTIFICATION (Cont.)
Dead and missing persons (Cont.)
DNA sample, missing persons, 146.187
Medical examiner, identification of remains, 146.174, 146.189
Medical practitioners, information, furnishing law enforcement, 146.184
Missing person reports, 146.045, 146.177, 146.181
Procedures, investigating missing persons, 146.177
Social Security number, report of death, 432.133
Unidentified human remains; records, notification, etc., 146.171, 146.174, 146.189
Wilderness areas, 146.045
Dextromethorphan sales, 475.380
Discrimination based on identification other than Real ID, 659A.343
Driver licenses and permits, see DRIVER LICENSES AND PERMITS
Elder abuse reports, person making, 124.075
Elections, see ELECTIONS
Employment records, federal inspections, 652.752, 652.753
Evidence, see EVIDENCE
False information to police officer, giving, 162.385, 807.620
False representations via electronic media (phishing), 646.607, 646A.808
Fictitious identification, unlawful possession, 165.813
Fingerprinting, see FINGERPRINTS, generally
Firearms identification numbers, see WEAPONS AND FIREARMS
Garnishment
Exemption, identification documents, 18.618, 18.792, 18.860
Social Security numbers, disclosures, 18.668
Health care practitioners, identification badges, 441.096
Health insurance enrollees, prescription drug identification cards, 743.787, 743.788, 743.790
Health insurance exchange, requirements, 741.500
Identification cards
Discrimination based on ID other than Real ID, 659A.343
Fictitious identification, unlawful possession, 165.813
Health care practitioners, 441.096
Health insurance enrollees, prescription drugs, 743.787, 743.788, 743.790
Law enforcement ID, false, possession, 162.369
Medical marijuana registry, see MARIJUANA
Oregon Prescription Drug Program, 414.314
Personal identification device, unlawful possession, 165.810
Public employees, public records disclosure exemption, 192.371
Vehicle Code, see MOTOR VEHICLES
Identity theft
(Generally), 165.800
Aggravated, 165.803
Statute of limitations, 131.125
IDENTITY AND IDENTIFICATION (Cont.)

Identity theft (Cont.)
Internet-connected devices, security requirements, 646A.813
Oregon Consumer Information Protection Act
(Generally), 646A.600 et seq.
Allocation of moneys to implement Act, 646A.628
Breach of security, notifications, 646A.604
Definitions, 646A.602
Enforcement powers, 646A.624
Fees not permitted, 646A.610
Penalties, 646A.624
Rules, 646A.626
Safeguards, security of personal information, obligations, 646A.622
Security freeze
(Generally), 646A.606
Confirmation, 646A.608
Deadline, time period, 646A.608
Effect on use of consumer report or protective record, 646A.614, 646A.616, 646A.618
Exempt entities, 646A.618
Fees not permitted, 646A.610
Lifting or removing, 646A.608, 646A.612
Minor or protected person, 646A.606, 646A.608
Social Security numbers, prohibitions, 646A.620
Unlawful trade practices, 646.607, 646A.604
Phishing, unlawful trade practice, 646.607, 646A.808
Taxation
Disclosures of taxpayer information, enforcement and detection purposes, 314.840
Tax professionals' duties, breaches of security, 305.804
Impersonation, see IMPERSONATION, generally
Improper disclosure of private information, civil action, 30.835
Informants, 133.703, 133.855
Investigators, licensed
Identification cards, 703.435
Personally identifying information, confidentiality, 703.473
Juries and jurors, see JURIES AND JURORS
Lottery prize winners, 461.251, 461.719
Mail agents, tenants, requirement, 466.342
Marijuana, see MARIJUANA
Medical assistance eligibility, 411.402
Metal property transactions, requiring identification, 165.117, 646A.606
Minors, misrepresentation of age, 165.805
Missing persons, see Dead and missing persons, this topic
Motor vehicles, see MOTOR VEHICLES
Nitrous oxide sales, 475.390
Notaries public, evidence, 194.230, 194.240, 194.277
Occupational or professional licensure, generally, 670.406
Passports, see PASSPORTS, generally
Peace officers, see PEACE OFFICERS
Personal identification device, unlawful possession, 165.810
Phishing, unlawful trade practice, 646.607, 646A.908
Photographs, see PHOTOGRAPHS, generally
Pretrial challenges, 135.037
Pseudoephedrine transfers, 475.230
Psilocybin, see PSYLOCYBIN
Residential food establishments, 616.723
Road usage charge payors, confidentiality, 319.915
IDENTITY AND IDENTIFICATION (Cont.)
Rural fire protection districts, see RURAL FIRE PROTECTION DISTRICTS
Sales, see SALES
Searches and seizures, see SEARCHES AND SEIZURES
Secondhand stores, certain transactions, 646A.060, 646A.065
Signatures, see SIGNATURES, generally
Social Security numbers
Certain care providers, disclosure, 192.363, 192.365
Disclosure restrictions
Civil actions, damages, prohibited disclosures, 350.282, 802.195
Construction contractors, 701.246
Dissolution, annulment, and separation proceedings, 107.840, 192.345
Elector lists, 247.948
Motor vehicle records, 802.195
Oregon Consumer Information Protection Act, 646A.620
Public records, generally, 192.345, 192.355, 192.363, 192.377
State agency debt collection, 293.226
Students, higher education, 350.276, 350.278, 350.280, 350.282, 352.319
Elections, see ELECTIONS
Garnishment, disclosures, 18.668
Handgun licenses, applications, 166.291
Health insurance exchange, 741.500
Improper disclosure of private information, civil action, 30.835
Lottery prize winners, 461.251, 461.719
Missing person reports, 146.181
Motor vehicles, see MOTOR VEHICLES
Occupational or professional licensure, generally, 670.406
Paternity orders, 109.073
State agency debt collection, use, 293.226, 293.252, 293.254
Support enforcement, 25.081, 25.785
Theft, see Identity theft, this topic
Vital records and reports, see VITAL STATISTICS, generally
Voters and voting, see ELECTIONS
Water right permits, record owner of property, 537.220, 537.230, 537.630, 537.635
Well identification numbers, 537.789, 537.791, 537.793
Writings, execution, electronic presence of witness, 42.141
IGNITION INTERLOCK DEVICES
See DRIVING UNDER INFLUENCE
ILLEGAL DRUG CLEANUP FUND
(Generally), 475.495
Criminal forfeitures, distributions to fund, 131.594, 131.597
ILLNESS
See DISEASES AND INJURIES, generally; MEDICAL CARE AND TREATMENT, generally
ILLUMINATION SYSTEMS
See LIGHTS AND LIGHTING, generally

IMITATIONS
Agriculture labels, brands, marks, 561.230, 561.990
Controlled substances, unlawful delivery, 475.912
Counterfeiting, see COUNTERFEITING, generally
Milk products, 621.418, 621.435, 621.445

IMMIGRANT AND REFUGEE ADVANCEMENT, OFFICE OF
(Generally), 185.650

IMMIGRATION AND NONCITIZENS
See also DOMICILE AND RESIDENCE, FOREIGN NATIONS
Administrative rules, use of term "noncitizen", 183.338
COFA islanders, see PACIFIC ISLANDERS, generally
Crimes and offenses
See also Enforcement of federal immigration laws, this topic
Court
Arrests in court facilities, prohibition, 181A.828
Guilty or no contest plea, advising defendant, 135.385
Inquiry into defendant’s immigration status, 135.385, 135.983
Judicial subpoenas, information disclosure, 181A.823
Extortion, instilling fear of law enforcement report, 164.075
Immigration consultants, 9.280, 162.235, 646.608
Information protections and disclosures, see Privileged and confidential information, this topic
Involuntary servitude, 163.263
Obstructing governmental or judicial administration, 162.235
Trafficking in persons, see TRAFFICKING IN PERSONS, generally
Victim helpfulness certification, 147.620
Diplomats and consuls, see DIPLOMATS AND CONSULS, generally
Driver licenses and permits, ID cards, etc., see DRIVER LICENSES AND PERMITS
Enforcement of federal immigration laws
See also Crimes and offenses, this topic
(Generally), 180.805, 181A.820, 181A.823, 181A.826
Agreements with federal government, prohibitions, 181A.820, 181A.829
Arrests in court facilities, 181A.828
Definitions, 180.805, 181A.822
Model confidentiality policies, Attorney General, 180.810
Private detention facilities, 181A.829
Sanctuary violation reporting mechanism, 181A.827
Use of public resources, prohibitions, 181A.820, 181A.826
Fishing and hunting licenses, students, 497.006
Grant program, refugee resettlement agencies, 411.139
Health care
COFA Dental Program, 413.614

IMMIGRATION AND NONCITIZENS
(Cont.)
Health care (Cont.)
Cover All People program, see COVER ALL PEOPLE PROGRAM, generally
Reproductive health services, medical assistance program, 414.432
Higher education tuition and financial aid, 350.240, 352.287, 353.123
Immigrant and Refugee Advancement, Office of, 185.650
Immigration consultants, prohibitions, 9.280, 162.235, 646.608
Juvenile courts, see JUVENILE COURTS AND PROCEEDINGS
Labor and employment
Federal inspection of employee verification records, 652.752, 652.753
Forest maintenance activity, 657.747, 657.749
Labor contractors, generally, 658.440
PERS, membership exclusion, 238.015
Unemployment insurance, 657.045, 657.184
Workers’ compensation, 656.232
Law enforcement agencies, see Enforcement of federal immigration laws, this topic
Legal representation, see LEGAL REPRESENTATION
Mining claims, citizen requirement, 517.010
Occupational or professional licensure, generally, 670.406, 670.409
Physician Visa Waiver Program, 413.248
Privileged and confidential information
Court inquiry into defendant’s immigration status, 135.385, 135.983
Victim helpfulness certification, 147.620
Protective proceedings, vulnerable youth guardianships, see PROTECTIVE PROCEEDINGS
Public Employees Retirement System, membership exclusion, 238.015
Refugee children, see JUVENILE DELinquENTS AND DEPENDENTS
Refugee resettlement agencies, grant program, 411.139
Schools (K-12), foreign students, see SCHOOLS AND SCHOOL DISTRICTS
Servitude, involuntary, 163.263
State agency rules and regulations, use of term "noncitizen", 183.338
State lands, purchase, citizenship requirement, 273.255
Statewide immigrant and refugee integration strategy, 185.650
Taxation, income, 316.022, 316.027, 316.037, 316.042, 316.695
Universal legal representation program, 9.860, 9.865
Vienna Convention on Consular Relations, see VIENNA CONVENTION ON CONSULAR RELATIONS, generally
War, suspension of statute of limitations, enemy citizens, 12.200

IMMUNITIES
See PRIVILEGES AND IMMUNITIES, generally

IMMUNIZATIONS
See VACCINATIONS, IMMUNIZATIONS, AND INOCULATIONS, generally
IMPAIRED HEALTH PROFESSIONAL PROGRAM
See HEALTH PROFESSIONALS

IMPEACHMENT
Judicial records, 43.220
Public officials, prohibition, CONST. VII(Am) §6, CONST. VII(Orig) §19
Witnesses, see WITNESSES

IMPERSONATION
Architects, 671.090
Criminal impersonation
(Generally), 165.815
Civil action, damages, 30.863
Definitions, 162.005, 162.055
Peace officer, 162.367
Public servant, 162.365
Engineers, 672.045, 672.310, 672.991
Land surveyors or photogrammetrists, 672.045, 672.310, 672.991
Notaries, 194.990
Physicians, 677.080
Tax consultants and preparers, 673.705

IMPLIED ASSUMPTION OF RISK
See ASSUMPTION OF RISK, generally

IMPLIED CONSENT LAW
See DRIVING UNDER INFLUENCE

IMPORTS AND EXPORTS
Alcoholic beverages, see ALCOHOLIC BEVERAGES
Ammunition, 480.050
Disease and infestation control, see 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
Public contracting and public employer status, 777.775
Records, inspection, 777.795
Revenue bonds, 294.125
Rules, 777.783
Firearms, violations, punishment, 166.410
Fish and wildlife, see FISH AND WILDLIFE
Flowers, wild, 564.020, 564.991

IMPORTS AND EXPORTS (Cont.)
Goose Lake water, compact, prohibited, 542.520
Horticultural commodity exports, labeling, 632.495
International trade, see ECONOMIC DEVELOPMENT
Liquor tax exemption, 473.060
Livestock, see LIVESTOCK
Marijuana items, 475C.229
Novelty lighters, see FIRES AND FIRE PREVENTION
Nursery stock, 570.330, 571.220
Seeds, 633.680, 633.690
Taxation, returns, lists, exempt items, 308.290
Timber, state, Oregon processing requirement, CONST. VIII §7

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

IMPRISONMENT
See SENTENCE AND PUNISHMENT

IMPROVEMENTS
Assessments, local improvements, see ASSESSMENTS
Geothermal heating districts, see GEOTHERMAL HEATING DISTRICTS
Navigable streams, 780.010 et seq.
Ocean shore, see OCEAN AND SHORE
Sanitary districts, see SANITARY DISTRICTS
Taxation, see TAXATION
Water supply districts, see WATER SUPPLY DISTRICTS, DOMESTIC

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

IN REM
See JURISDICTION

IN TERRORER CLAUSES
Wills, validity and enforceability, 112.272

IN-HOME CARE AGENCIES
See HOME CARE

IN-LINE SKATES
Protective headgear, 814.600, 815.052

IN-STREAM RIGHTS
See WATER AND WATER RIGHTS

INCAPACITATED PERSONS
Guardian and ward, see GUARDIAN AND WARD

INCEST
(Generally), 163.525
Civil actions, statutes of limitation, 12.117, 12.118
Descendant, defined, 163.505
INCOME TAX (CITY OR COUNTY)

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)

ABLE accounts, 315.650, 315.653, 316.680, 316.699

Abusive tax shelters, see Tax shelters, this topic

Accountants, public, representation, taxpayers, 305.239

Accounting periods and methods

(Generally), 314.276

Accrual basis

Budget estimate, 294.361

Defined, 294.311

Federal income tax deduction to be reported on, 316.685

Method of accounting, municipal corporation, 294.333

Savings banks, earnings, 716.805

Accrual method, federal income tax deduction, requirement, 316.685

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

Changes

Federal law adoption, adjustments, 316.047

Returns, 314.355

Federal

(Generally), 316.685

Accrual method requirement, 316.685

Adoption of, 316.007

Flight of taxpayer, 314.440

Income tax deduction, 316.680

Partnership, 314.276

Real estate mortgage investment conduit, 314.276

Segregated or separate method, 314.667

Accrual basis, see Accounting periods and methods, this topic

Accumulation distribution credit, 316.298

Acknowledgments, Department of Revenue, taking, 314.810

INCEST

Marriage

Annulment, grounds, 107.005

Issue, legitimate, 106.190

Void, 106.020

Prevention, control and treatment services, 409.220

INCINERATORS

See also WASTE DISPOSAL

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

Mobile field incinerators, tax exemption, 307.390

Municipal solid waste incinerators, 459A.224, 468A.875, 468A.880

PCB disposal, generally, 466.300

INCOME TAX (STATE)

Actions and proceedings

Appeal and review, see Appeal and review, this topic

By department, to recover tax, 305.610

By taxpayers, on appeal from department, 305.610

Contempt, 305.190

Limitation, see Limitation of actions and proceedings, this topic

Qualifying investment contracts, breach, 314.671

Taxpayer Advocate, see TAXPAYER ADVOCATE, generally

Additions, see Modification of federal taxable income, this topic

Adjusted basis, see Gain or loss, this topic

Adjusted gross income

Definition, 316.127

Federal adjusted gross income, determination, 316.013

Adjustment of returns, see Returns, this topic

Administration

(Generally), 305.015, 314.805, 316.032

Assistance program for tax practitioners, Department of Revenue, 305.261

Branch offices, 314.805

Certificate of department as evidence, 314.845

Department of Revenue Administration Account, 305.063

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

Oaths and acknowledgments, 314.810

Representative of taxpayer, recognition, 305.239

Revenues, disposition, 316.502

Rewards for information, 314.855

Rules, generally, 305.100, 305.125, 314.815

Statistics, 314.850

Taxpayer Advocate, see TAXPAYER ADVOCATE, generally

Withholdings, application of tax laws, 316.171, 316.212

Advocate, Taxpayer, see TAXPAYER ADVOCATE, generally

Affirmation, returns, 305.810, 305.815

Agent, collecting taxes, warrant, by, 314.430

Agreements, closing, Department of Revenue, 305.150

Agriculture and horticulture

Capital gains, long-term, 316.045

Credits

Biomass, see Credits, this topic

Bovine manure production or collection, 315.176, 315.184

Livestock killed by wolf, 315.174

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

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

Riparian lands removed from production, for-gone crops, 315.111, 315.113

Workforce housing

Construction or rehabilitation, 315.164, 315.167, 315.171

Contributors, 315.169

Definitions, 315.163

Transfer of credit, 315.169

Farm income, determination, alternative calculation, 314.297

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

Net operating losses, agricultural businesses, 316.031
INCOME TAX (STATE) (Cont.)

Agriculture and horticulture (Cont.)
Valuation of farmland for estate tax, 316.844
Wage withholdings, 316.162, 316.167, 316.182, 316.197

Alimony or separate maintenance payments, nonresidents, 316.130

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

Alternative energy devices, credits, see Energy, this topic

Alternative filing formats, authorization, rules, 314.385

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
Charitable checkoff program disqualification, 305.740
Conflicting claims, 305.215
Costs, 305.447, 305.490, 305.790
Declaratory rulings, 305.105
Deficiencies, 305.419
Deficiency assessments, 305.265
Depositions, 305.420, 305.492
Dispute as to nature of tax, 305.419
Energy conservation projects, recertification, 469B.298
Evidence, 305.420
Issues, restrictions, de novo, 305.425
Limitation of actions and proceedings, see Limitation of actions and proceedings, this topic
Mailed, date deemed received, 305.820
Multistate Tax Commission, application of laws, 305.676
Pollution control facility credits, 468.170
Representation of taxpayers, 305.447, 305.490, 305.790
Service of papers, process, 305.415

Supreme Court
Attorney fees, costs and expenses, 305.447, 305.790
Declaratory rulings, 305.105
Tax Court, see TAX COURT; generally
Taxpayer Advocate, see TAXPAYER ADVOCATE, generally
Time for filing, 305.280
Withholding tax, unpaid, 316.207
Within federal areas of the state, 305.605
Witnesses, 305.420, 305.492

INCOME TAX (STATE) (Cont.)

Application of laws
Credits, 315.004
ORS chapter 314
(Generally), 314.021
Domestic partnerships, 314.023
Within federal areas of the state, 305.605

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

Apportionment, items other than income
Net loss, nonresidents, 314.675
Refund for invalidated taxes, 305.785
United States payments in lieu of taxes, 305.615

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

Art objects, donation, deduction, 316.838

Assessments
Additional, 314.410
Capital gains, deficiency, 314.410
Collection charge, 314.430

Deficiency
(Generally), 314.466
Due to involuntary conversion, 314.412
Exempt corporations, 317.950
Time limits, 314.410

Extension of period, 314.410
Failure to file return, 314.400
Federal extension, effect, 314.410
Fraudulent returns, 314.410
Immediate, 314.440
Parents, minors unpaid taxes, 316.372
Records, examination, 305.190
Statute of limitations, 314.410
Taxes not submitted with return, 314.407
Time, defined, 314.407
Transferee liability limitation period, 314.310
Unpaid tax at time of lien, 314.417
Unrelated business taxable income deficiency, 317.950

Associations, taxation, 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
INCOME TAX (STATE) (Cont.)

Attorney General (Cont.)
Returns, access to, 314.835, 314.840

Attorneys
Discipline, use of returns, 9.565
Fees, see Attorney fees, this topic
Qualifications for representing taxpayers, 305.239, 305.260, 305.490
Representation before Department of Revenue, 305.239, 305.260, 305.490
Tax consultant/preparer licensing, exemption, 673.610
Tax Court employees acting as, 305.480

Auctions, credits
Film production expenses, 315.514
Renewable energy development contributions, 315.326

Audits
(Generally), 305.265
Deficiency reports, 305.195
Interagency Compliance Network, 670.700
Interstate, 305.675
Multistate Tax Compact, 305.675
Partnerships, centralized regime, 314.731, 314.733, 314.735, 314.737, 314.739
Returns, 314.466
S corporation, disclosure of items to shareholder, 314.770
Average sentence word length, definition, 316.364

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

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

Banks, see Financial institutions, this topic

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

Biofuel, see BIOFUEL

Biomass, see Credits, this topic

Blindness, additional standard deduction, 316.695

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

Bonds (security)
Collection of taxes, 314.430, 316.164
Employers, 316.164
Release of lien, 305.140

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

Broadcasting sales, apportionment, 314.674

Burden of proof, see EVIDENCE

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

Business Retention and Expansion Program, Oregon, incremental tax revenues, 285B.618

Business trusts, income subject to tax, 316.279

Cancelling of taxes, 305.155, 305.295

Capital gains and losses
Allocation, 314.635
Farming activities, 316.045
Rate, net capital gain, 316.037
Trusts, inclusion in income, 130.715

Carryforwards and carrybacks, net operating losses, 316.028, 316.029, 316.031
Casual labor, certain, withholding, exception, 316.162

INCOME TAX (STATE) (Cont.)
Certificate of Department Revenue, prima facie evidence, 314.845

Charitable checkoff program
(Generally), 305.690 et seq.
Administrative expenses, 305.747
Applications, 305.725
Certification of entities, 305.715
Commission, see CHARITABLE CHECKOFF COMMISSION, OREGON, generally
Crediting contributions to entities, 305.747
Definitions, 305.690
Disqualification orders, 305.740
Eligibility and qualification, 305.715, 305.720, 305.725, 305.740
Financial reports, 305.730
Inclusion on tax return, 305.745
List of qualified entities, 305.720

Political party contributions
(Generally), 305.754
Contributions not eligible as credit, 305.759
Nondisclosure of individual taxpayers, 305.758
Oregon Political Party Fund, 305.756
Payments to party treasurers, 305.757, 305.758

Rules
(Generally), 305.753
Distribution of moneys, 305.747
Financial reports, 305.730
Qualifying entities, classification, 305.720
State Treasurer, soliciting donations, 305.753
Voter support, signature collection, 305.720

Charitable entities and activities (generally)
Annuity contract on behalf of employee of charitable organization, subtraction from income, 316.159
Checkoff program, see Charitable checkoff program, this topic

Disqualification, 128.760, 128.763, 128.766, 128.769, 316.747
Resident status determinations, 316.026

Children, see Minors, this topic

Citation of law, 316.002

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

Claim of right income repayment adjustment, credit, 315.068

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

Cloud on title
Department, party to suits involving, 305.130
Release by department, 305.140

Collection
See also Deficiencies, this topic (Generally), 314.430
Alternative energy devices, forfeited credits, 469B.118
At source of wages, see Withholding of tax, this topic
Bonds and undertakings, 314.430, 316.164
Charges, 314.419, 314.430
Closing agreements, tax liability, 305.150, 314.105, 314.115
Consumer reporting agencies, reports to, 314.843
Credits (generally); suspension, revocation, or forfeiture, 315.061
Deed of trust, 116.083, 316.387
Deficiency reports, 305.150
Financial institutions data match system, see FINANCIAL INSTITUTIONS
Foreclosures, see Foreclosures, this topic
INCOME TAX (STATE) (Cont.)
Collection (Cont.)
Interagency Compliance Network, 670.700, 670.705
Local taxes, state services, agreements, 305.620,
305.630, 305.645
Pollution control facility certification
Reinstatement, 468.185
Revocation, 314.255, 468.185
Priority of lien, 314.407, 314.417, 314.421, 314.423,
314.430
Release of lien, 305.140
Remittances by mail, when received, 305.820
Renewable energy resource equipment manufacturing
facilities, 285C.559
Renewable energy resources, forfeited credits,
469B.169
Returns, see Returns, this topic
Suspension, 305.155
Tax as debt, 314.440
Terminated tax period, 314.440
Title actions, foreclosures, liens on property
involved, 305.130
Transferes 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 edu-
cation, this topic
Commissioners of Internal Revenue, information
exchange with, 314.840
Common carriers, withholding exceptions, cer-
tain 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 Reve-
 nue, 305.110
Construction workers, traveling expenses,
316.812
Consumer reporting agencies, reports to, 314.843
Contempt proceedings, 305.190
Contracts, Governor, qualifying investments, sin-
gle sales factor method, 314.668, 314.669, 314.671,
314.673
Conversion or exchange, deferral of recognition,
316.680
Copyrights, royalties, allocation, 314.645
Corporations
(Generally), see CORPORATE TAXATION, gen-
erally
S corporations, see S corporations, this topic
Costs
Allowed by Tax Court, 305.490
Upon appeal to Supreme Court, 305.447
INCOME TAX (STATE) (Cont.)
Credits
(General provisions)
Amount, maximum, claiming, 314.078
Approval information, agencies to provide to
Department of Revenue, 315.058
Claim of right income repayment adjustment,
315.068
Construction, interpretation, and application of
laws, 315.004
Execution exemptions, 18.345
Federal credits, allowable as specified, 315.054
Legislative Revenue Officer, biennial reports,
315.047, 315.051
Revenue impact statements
(Generally), 173.025
List of credits with impact exceeding projec-
tion, 315.047
Statement of purpose, legislation, 315.044
Suspension, revocation, or forfeiture, 315.061
Time limitation, 315.037
Transfer or sale, 315.052, 315.053, 315.056
Waiver of substantiation, 315.063
ABLE accounts, 315.650, 315.653
Agriculture and horticulture, see Agriculture and
horticulture, this topic
Alternative energy devices, see Energy, this topic
Alternative fuel, vehicles, see Alternative fuels,
this topic
Alternative income tax, pass-through businesses,
see note after, 315.068
Apprenticeship, youth apprenticeship sponsorship,
344.755
Auctions, see Auctions, credits, this topic
Biofuel, see BIOFUEL
Biomass
Production and collection, 315.141, 315.144,
469B.403
Renewable energy resources, see Renewable
energy, credits, this topic
Bovine manure production or collection, 315.176,
315.184
Business tax credits, S corporations, 314.772
Child care
Dependent care necessary for employment,
315.264, 316.078
Employers, 315.204, 315.208
Working family child care, 315.262
Child care facilities
(Generally), 315.208
Qualified contributions, 315.213,
329A.700 et seq.
Child of taxpayer, 315.273, 315.276, 315.278,
315.279
Computers, scientific equipment, donations,
317.151
Crop donations, 315.154, 315.156
Cultural Development Account, Trust for, 315.675
Dental services, rural practice, 315.616, 442.561
Dependent care
Assistance, 315.204
Expenses necessary for employment, 315.264,
316.078
Facilities, 315.208
Dependent child of taxpayer, 315.273, 315.276,
315.278, 315.279
Disabilities, persons with
ABLE accounts, 315.650, 315.653
Children, special education, additional credit,
316.099
Federal credit, percentage, 316.087
Loss of legs and arms, 316.079
I-8
INCOME TAX (STATE) (Cont.)

Credits (Cont.)
Disabilities, persons with (Cont.)
Severe disability, additional personal exemption credit, 316.752, 316.758, 316.765, 316.771
Earned income credit
(Generally), 315.266
Federal income tax deduction, calculating, 316.685
Notice and information requirements, 652.755, 657.144
Tax navigation and assistance grant program, 409.711
Elderly and disabled, 316.087
Electronic commerce enterprise zones, 315.507, 315.508
Emergency medical services providers, rural areas, 315.622, 442.566
Employee training programs, collaboration with community college, 315.523
Energy, see Energy, this topic
Enterprise zones, electronic commerce, 315.507, 315.508
Estates, 316.292, 316.317
Estimated taxes, 316.557 et seq.
Farms and farming, see Agriculture and horticulture, this topic
Film production development contributions, 315.514, 315.516
Fish screening devices, by-pass devices, or fishways, 315.138
Foreign taxes paid
Estates and trusts, 316.292
On sale of residence, 316.109
Forests and forestry, see Forests and forestry, this topic
Health insurance, see Health insurance, this topic
Higher education, see Higher education, this topic
Housing and homes, see Housing and homes, this topic
Indian reservation enterprise and partnership zones, 285C.320, 315.506
Individual development accounts, low income persons, 315.271, 315.272, 458.690
Kicker, return of excess revenue, 291.349, 291.351, CONST. IX §14
Livestock killed by wolf, 315.174
Long term care insurance, 315.610, 317.322
Low Income Community Jobs Initiative, Oregon, 285C.650 et seq., 315.529, 315.533, 315.536
Manufactured dwelling park closures
(Generally), 316.090
Notice, 90.650
Nonresidents
Proration, 316.117
Taxes paid to state of residence, 316.131, 316.292
Nursing home care, costs in lieu of, 316.147, 316.148, 316.149
Opportunity Grant contributions, 315.643, 315.646, 348.267
Optometrists, rural practice, 315.616, 442.564
Partnerships, see Partnerships, this topic
Pass-through businesses, alternative income tax, see note after, 315.068
Personal exemption, see Personal exemption, this topic
Physicians, see PHYSICIANS AND SURGEONS
Political contributions, 316.102
Pollution control facilities, see Pollution control facilities tax credit, this topic
Refundable credit payments, 316.502
Renewable energy, see Renewable energy, credits, this topic
Residences, see Housing and homes, this topic
Retirement income, 316.157, 316.158
Riparian lands, removal from farm production, for-gone crops, 315.111, 315.113
Rules, see Rules, this topic
Rural medical practice, 315.613, 315.616, 315.619, 315.622, 442.561 et seq.
S corporation shareholders, 314.772
Scholarships, employees and dependents, employer tax credit program, 315.237, 348.616, 348.618, 348.621
Semiconductor research, 315.518, 315.519, 315.522
Small forestland owner using standard practice harvest restrictions, 315.124, 315.126, 315.128, 315.130, 315.132
Taxes paid another state
(Generally), 316.082
Estates and trusts, 316.292
Nonresidents, 316.131
On sale of residence, 316.109
Partnerships, 316.082
Transportation projects, see Transportation projects, credits, this topic
TRICARE system (military), health care providers, 315.628, 315.631
Trusts, 316.292, 316.298, 316.317
University venture development funds, 315.640
Water transit vessels, 315.517
Working family child care, 315.262
Working family household and dependent care expenses, 315.264
Cultural Development Account, Trust for, contributions, credit, 315.675
Date
Payment, 293.660, 305.820, 316.417, 317.504
When remittance deemed received, 305.820
Death of taxpayer
Estates, see Estates and trusts, this topic
Liability for tax, 314.310
Returns, required, 316.382
Surviving spouse, 316.042
Debt income cancellation, 314.306, 316.739
Declaratory rulings, review, Department of Revenue, power, 305.105
Deductions, see Modification of federal taxable income, this topic
Deemed repatriation, certain earnings, addition to federal taxable income, 316.853
Deferral
Deduction of amounts deductible under federal law, 316.739
Gain or loss, out-of-state property, acquisition, 316.738
Interest, deferred tax liabilities, installment obligations, 314.302
Recognition of gain, Oregon situs required, 316.680
Deferred compensation, see DEFERRED 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
INCOME TAX (STATE) (Cont.)

Definitions (Cont.)

Delinquent tax debts, posting on website, 305.806
Federal return adjustments, resulting, 314.140, 314.380, 314.410
Foreign state return adjustments, resulting, 314.380, 314.410
Fraudulent, 305.265
Inconsistencies, correction, 314.105, 314.115, 314.125, 314.135
Interest, 305.265
Involuntary conversions, assessment period, 314.412
Judicial review, 305.410
Late returns, allowance, 305.265
Limitations, 314.410
Net operating loss carryback, 314.410
Partnerships, audits, 314.735
Pass-through entities, items attributable to, 314.410
Penalties and interest, 314.410
Reorganized business entities, 305.330
Understatements, see Understatements, this topic

Definitions

(Generally), 314.011
Abusive tax shelter, 314.402
Adjusted gross income, 316.127
Agriculture workforce housing, 315.163
Apportionable income, 314.610
Army of the United States, 316.792
Audited partnership, 314.731
Average sentence length, 316.364
Average word length, 316.364
Basic research, 315.518
Biofuel, biomass, 315.141
Bovine manure producer or collector, 315.176
Broadcasting, 314.280
Child care expenses, 315.262
Child with a disability, 316.099
Commercial domicile, 314.610
Compensation, 314.610
Construction job site, 316.806
Construction project, 316.806
Construction worker, 316.806
Consumer reporting agency, 314.843
Conveyance (real estate), 314.258
Costs in lieu of nursing home care, 316.147
Crop, 315.113
Cultural organization, 315.675
Department, 305.005, 314.011, 316.022
Dependent, 315.273
determination, 314.105
Director, 305.005, 316.022
Earned income, 316.680
Educational institution, 316.852
Effective property tax rate, 315.119
Electronic means, 314.364
Employer, 316.162
Farm income, 314.297
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 §2
Federal creditable service, 316.680
Federal division, 316.680
Fiduciary adjustment, 316.287
Financial institution, 314.610
First-time home buyer savings account, 316.796
Flesch Reading Ease Score, 316.363
Household income, 316.147, 316.157
Income, 316.147, 316.157
Individual, 316.022
Listed transaction, 314.307
Listed transaction understatement, 314.403
Loggers and logging, 316.824
Long-term debt security, 315.529
Machinery and equipment, 315.119
Manufactured dwelling park, 316.090
Military pay, 316.792
Net pension income, 316.157
Nonapportionable income, 314.610
Nonpassive income, nonpassive loss, 316.043
Nonresident estate or trust, 316.302
Parent, 316.372
Partnership-level audit, 314.731
Pass-through entity, 314.410, 314.775, 316.119
Pension income, 316.157
Pension contribution facility, 468.155
Processing, 315.119
Public utilities, 314.610
Public warehouse, 314.665
Qualified donation, 316.852
Qualified low-income community investment, 315.529
Qualified machinery and equipment, 315.119
Qualified research, 315.518
Qualified semiconductor company, 315.518
Qualifying income, 316.518
Qualifying income limit, 315.273
Qualifying investment contract, 314.668
Related taxpayer, 314.105
Reorganized business entity, 305.330
Reportable transaction, 314.307
Resident, 316.027
Resident estate, 316.282
Resident funeral trust, 316.282
Resident of this state, 316.027
Resident trust, 316.282
Return, 316.587, 316.588
Riparian land, 315.113
Sales, 314.610
Severe disability, 316.752
Share-rent agreement, 315.113
Short line railroad, 315.591
Significant hardship, 305.801
Single sales factor method, 314.668
Small forestland owner, 315.124
Small forestland owner minimum option, 315.124
Standard deduction, 316.695
State, 314.610
Taxable income, 316.007, 316.022
Taxable income of resident, 316.048
Taxable year, 314.724
Taxes, 305.610
Taxpayer, 314.105, 314.297, 314.615, 314.665, 316.022
Telecommunications, 314.280
Timber harvest, 315.124
Time of assessment, 314.407
Total gross receipts, 314.674
Transaction without economic substance, 314.307
Transferee, 314.310
Traveling expenses
Construction workers, 316.806
Loggers, 316.824
Understatement, 314.402
Uniform Division of Income for Tax Purposes Act, 314.610
Uniformed services, 316.193, 316.792
Utilities, 314.280
INCOME TAX (STATE) (Cont.)

Definitions (Cont.)
- Wages, 316.162
- Water transit vessel, 315.517
- Writings or remittance, 305.820

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

Department of Revenue Administration Account, establishing, appropriation, 305.063

Dependent care credits, see Credits, this topic

Depreciation, modification of federal taxable income, 316.707, 316.739

Depression, modification of federal taxable income, 316.707, 316.739

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

Direct deposit of refunds, 305.762

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

Disasters, see Emergencies and disasters, this topic

Disclosures of taxpayer information, 9.565,
- 305.193, 305.688, 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
- 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, 314.923

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

Electors
- 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

INCOME TAX (STATE) (Cont.)

Electronic funds transfers, payments by, 314.518, 316.198

Emergencies and disasters
- Forest fire fighters, withholding exception, 316.162
- Out-of-state businesses, 401.690
- Personal casualty loss, subtraction, 316.850

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

Energy
- Cash payment exemption, residential conservation, 316.744, 317.386
- Credits

- Alternative energy devices (Generally), 316.116, 469B.100 et seq.
- Certification, 469B.106, 469B.118, 469B.991
- Claims for credits, 469B.106
- Criteria, standards, 316.116, 469B.103
- Definitions, 469B.100
- Eligible persons, 469B.106
- Forfeiture of credits, 469B.118
- Ineligible devices, 469B.112
- Inspections, 469B.118
- Performance assumptions and prescriptive measures, 469B.115
- Rules, 316.116, 469B.103, 469B.106, 469B.112

- Biofuel, see BIOFUEL
- Biomass, see Credits, this topic
- Conservation facilities, 315.354, 315.356, 315.357, 469B.130 et seq.
- Conservation projects (Generally), 315.331, 469B.270 et seq.
- Certification
- Fees, 469B.285, 469B.294
- Final certification, 469B.291, 469B.297
- Limitations, 469B.282, 469B.285, 469B.303
- Performance agreements, 469B.291, 469B.297
- Preliminary certification, 469B.282, 469B.285, 469B.288, 469B.303
- Recertification, 469B.276, 469B.294, 469B.297, 469B.298
- Suspension or revocation, 469B.300
- Definitions, 469B.270
- Policies and procedures, 469B.306
- Priority, preference, 469B.273
- Rules, 469B.276, 469B.279, 469B.285, 469B.291, 469B.294, 469B.306
- Single projects, standards, 469B.306
- Standards, 469B.279, 469B.285, 469B.296
- 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
INCOME TAX (STATE) (Cont.)

Enforcement of tax laws, generally, 305.120, 305.190, 314.430, 314.805
Enterprise zones
Electronic commerce, credit, 315.507, 315.508
Indian reservations, credit, 285C.320, 315.506

Estates and trusts
(Generally), 316.282, 316.287, 316.292
Administration expenses, 316.680
Associations, certain, exempt, 316.277
Banks, common trust funds, 316.472
Business trusts, income subject to tax, 316.279
Common trust funds, 316.472
Computation of tax, 316.272, 316.307, 316.312
Credits
Foreign taxes paid, 316.292
Nonresident, accumulation distribution, 316.317
Resident, accumulation distribution, 316.298
Deficiency assessment, period for, 316.387
Discretionary powers of trustee, see TRUSTS AND TRUSTEES
Distributive shares accumulated, credit, 316.298, 316.317
Election, final tax determination, personal representative, 316.387
Employees trusts, withholding tax exception, 316.162
Exempt trust, 316.267, 316.277
Federal
Private foundation trusts, 128.085, 128.095
Split-interest trusts, 128.090, 128.095
Fiduciaries, see Fiduciaries, this topic
Foreign taxes, credit, 316.292
Funeral trust, resident, definition, 316.282
Generation-skipping, transfer adjustment, 316.680
Imposition of tax, 314.310, 316.007, 316.022
Inheritance, see INHERITANCE
Indian reservations, credit, 285C.320, 315.506
Electronic commerce, credit, 315.507, 315.508
Imposition of tax, 314.310, 316.007, 316.022
Generation-skipping, transfer adjustment, 316.680
Funeral trust, resident, definition, 316.282
Foreign taxes, credit, 316.292
Nonresidents
Modification of trust to achieve settlor's tax objectives, 130.228
Resident, accumulation distribution, 316.317
Inheritance, see INHERITANCE

TRUSTS AND TRUSTEES
Distributive shares accumulated, credit, 316.298, 316.317
Election, final tax determination, personal representative, 316.387
Employees trusts, withholding tax exception, 316.162
Exempt trust, 316.267, 316.277
Federal
Private foundation trusts, 128.085, 128.095
Split-interest trusts, 128.090, 128.095
Fiduciaries, see Fiduciaries, this topic
Foreign taxes, credit, 316.292
Funeral trust, resident, definition, 316.282
Generation-skipping, transfer adjustment, 316.680
Imposition of tax, 314.310, 316.007, 316.022
Inheritance, see INHERITANCE
Indian reservations, credit, 285C.320, 315.506
Electronic commerce, credit, 315.507, 315.508
Imposition of tax, 314.310, 316.007, 316.022
Generation-skipping, transfer adjustment, 316.680
Funeral trust, resident, definition, 316.282
Foreign taxes, credit, 316.292
Nonresidents
Modification of trust to achieve settlor's tax objectives, 130.228
Resident, accumulation distribution, 316.317
Inheritance, see INHERITANCE

Estimated taxes
(Generally), 316.557 et seq.
Amounts payable, 316.579
Declaration
(Generally), 316.563, 316.573

INCOME TAX (STATE) (Cont.)

Estimated taxes (Cont.)
Declarations
Date of filing, 316.577
Joint, spouses, 316.567
Nonresidents, 316.569
Defined, 316.557
Electronic payments, 314.518, 314.520, 316.198
Estates, 316.559
Installments, 316.579
Interest, underpayments, 316.587
Overpayment, 316.583
Payment on account, 316.583
Tax years of less than 12 months, rules, 316.589
Trusts, 316.559
Underpayment, 316.587

Evasion of tax
(Generally), 314.075
Arrangements by several taxpayers, 314.295
Penalties, 314.991
Rewards for information, 314.855
Tax shelters, see Tax shelters, this topic
Venue, 314.080

Evidence, see EVIDENCE
Examination, witnesses, books, records, Department of Revenue, 314.425
Excess tax, refunds, 314.415
Exchange facilitators, regulation, see EXCHANGE FACILITATORS, generally
Exchanges, deferral of recognition, 316.680
Executions, tax debt due, effect, 18.385
Exemptions
Bonds, interest, see Interest, this topic
Business development, 285C.495 et seq., 316.778
De minimis tax payment, 314.401
Emergencies, out-of-state businesses, 401.690
Energy conservation cash payments, 316.744, 317.386
Federal provisions, application, 316.007, 316.047
Manufactured dwelling parks, 316.795
Mass Transportation Financing Authority, Oregon, income and bond interests, 391.600
Oregon share of income, 316.312
Personal exemption, see Personal exemption, this topic
Railroad retirement benefits, federal, CONST. IX §9
Retirement, 237.980, 238.445, 316.680, CONST. IX §9
Social Security benefits, CONST. IX §9
Travel, see Travel expenses, this topic

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

I-12
INCOME TAX (STATE) (Cont.)

Farms and farming, see Agriculture and horticulture, this topic

Federal laws, connection to
(Generally), 316.007
Change of, effect, 316.032
Common trust funds, 316.472
Conflicts, federal rules, 316.032
Deduction, methods of accounting, 316.685
Double tax or deduction, transitional provision to prevent, 316.047
Elderly and disabled, credit, 316.087
Federal adjusted gross income, defined, 316.117
Income, federal definition, CONST. IV §32
Policy, 316.007
Proration, nonresident or part-year resident taxpayers, 316.117
Taxable income of resident, 316.048
Terms, conformance, 314.011, 316.012

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

Fees
Attorneys, see Attorney fees, this topic
Biomass credits, certification, 315.141
Certificate of outstanding warrant, 305.184
Collection charges, sheriff, 314.419, 314.430
Energy conservation projects, certification, 469B.285, 469B.294
License fees, not repealed by tax laws, 317.030
Refunds, state-federal, reciprocal offset agreement, 305.612
Renewable energy resource equipment manufacturing facilities, 285C.547, 285C.555
Semitic research credits, certification, 315.522
Short line railroad credits, certification, 315.599
Tax Court, see TAX COURT
Transportation project credits, certification, 469B.326, 469B.335
Witnesses, 305.200

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

Filing
(Generally), 314.385
Alternative formats, authorizing, rules, 314.385
Failure to file return, 305.992, 314.360, 314.400, 314.430, 316.202
Tax Court, 305.419
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

INCOME TAX (STATE) (Cont.)

Financial institutions (Cont.)
Direct deposit of refunds, 305.762
First-time home buyer savings accounts, 316.796, 316.797, 316.798, 316.800, 316.801, 316.803
Information returns on common trust funds, 316.472

Fines and penalties
Abusive tax shelters, 314.402, 314.406
Cancellation, uncollectible taxes, 305.155
Certificate of Department, evidence, 314.845
Compromise, 305.145
Deductions, 316.680
Deficiencies, 305.419, 314.370, 314.410
Delinquencies, 314.400, 314.430
Duplicating particulars of returns, reports, 314.991
Effect of statutes, 316.970
Employees of Department, 314.991
Evasion of taxes, 314.075, 314.991
Extended filing time, 314.395
Failure to file return, 314.360, 314.400
Failure to pay, 314.075, 314.400, 314.991
False return, 314.075, 314.991
False testimony, 305.990
Financial institution data match system, 305.994
First-time home buyer savings accounts, 316.801
Fraud, 305.990, 314.075
Hardship, payment, affidavit, 305.419
Incorrect returns, 316.992
Information returns, 314.360
Joint returns, 316.367
Mass Transportation Financing Authority, Oregon, bonds, exemptions, 391.600
Penalty not imposed, by department rule, 305.229
Promoting abusive tax shelter, 314.406
Public officers, neglecting duties, 305.990
Recovery, 314.991
Reduction, 305.145
Reportable transactions, failures, 314.404
Representation by former employee of Department of Revenue, 314.991
Returns, divulging contents, 118.990, 314.835, 314.840, 314.991
Statement, or testimony, false or fraudulent, 305.990
Unpaid tax at time of assessment, lien, 314.991
Unpaid tax not assessed, 314.405
Uncollectible, cancellation, 305.155
Understatements, 314.992
Venue, noncompliance, 314.080
Waiver, reduction, compromise, 305.145
Withholding of tax, 314.177, 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

Forests and forestry
Credits
Reforestation, 315.104, 315.106, 315.108
Renewable energy, see Renewable energy, credits, this topic
INCOME TAX (STATE) (Cont.)

Forests and forestry (Cont.)

Credits (Cont.)
- Small forestland owner using standard practice harvest restrictions, 315.124, 315.126, 315.128, 315.130, 315.132
- Emergency firefighters, withholding exception, 316.162
- Stumpage, price of, information returns, 314.360
- Value computation, property of decedent, 316.844

Forms
- Books and blanks, Department of Revenue authority to prescribe, 305.100
- Returns, withholding tax, 316.202

Fraudulent returns, see Returns, this topic

Frivolous filings, penalties, 316.992

Funeral trust, resident, definition, 316.992

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, 316.783
- Depreciation, 316.607, 316.047
- Exchanges, conversions, Oregon situs required, 316.680
- Farmland or forestland passing by reason of death, 316.844
- Federal provisions, application, 316.007, 316.047
- Involuntary conversions
  - (Generally), 316.680
- Net operating losses
  - (Generally), 316.028, 316.029
- Agricultural businesses, 316.031
- Apportionment within and without state, 314.675
- Nonresidents, 316.127, 316.307, 316.312
- Out-of-state property, acquisition, deferred gain or loss, 316.783
- Personal casualty loss, emergency or disaster, subtraction, 316.850
- Residences, personal, 314.410
- Special computation of gain, forest or farm use value, by reason of death, 316.844

Garnishment, tax debt due, effect, 18.385

Gas wells, depletion, 316.374

General Fund, collected revenue into, 316.502

Goals, fairness in equity of tax system, 316.003

Hardship, payment, tax, penalties and interest, affidavit, 305.419

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

Health insurance
- Employer-provided, credit, 315.610, 317.322, 741.310, 741.500, 743B.011
- Health insurance exchange plans, credit, 741.310, 741.400, 741.500
- Long term care, 315.610, 316.680, 317.322
- Reinsurance Program, Oregon, see notes after, 305.850, 743B.800
- TRICARE system (military), providers, credit, 315.628, 315.631

Hearings
- Declaratory rulings, 305.105
- Tax Court
  - Location, 305.475
  - Open to public, 305.430

Higher education
- Employee training programs, collaboration with community college, credit, 315.523

INCOME TAX (STATE) (Cont.)

Higher education (Cont.)
- National service educational awards, subtraction, 316.847
- Opportunity Grant contributions, credit, 315.643, 315.646, 348.267
- Savings accounts
  - Credit, 315.650, 315.653
- Election to contribute refund to account, 305.796
- Modification of federal taxable income, 316.680, 316.699
- Scholarships, employers, credit, 315.237, 348.616, 348.618, 348.621
- University venture development funds, credit, 315.640
- Working family household and dependent care expenses, credit, 315.264

Housing and homes

Credits
- Agricultural workforce, see Agriculture and horticulture, this topic
- Foreign taxes paid on sale of residence, 316.109
- Individual development account withdrawals, home closing costs, 315.272
- Manufactured dwelling park closure, see Manufactured dwelling parks, this topic
- Renewable energy programs, see Renewable energy, credits, this topic
- Sale of publicly supported housing, 315.281, 315.283, 315.286, 315.288, 315.291
- First-time home buyer savings accounts, 316.796, 316.797, 316.798, 316.800, 316.801, 316.803
- Gain or loss, personal residence, 314.410
- Housing authorities, bonds, exemption, 456.230
- Manufactured dwelling parks, see Manufactured dwelling parks, this topic
- Scholarship awards, housing expenses, 316.846
- Spouses, 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
- Withing and without state
  - (Generally), 314.280, 314.615
- Domestic insurance companies, 317.660
- Within state, 318.020

Incorporation by reference of federal regulations, 316.032

Indebtedness, discharge, income, 314.306, 316.739

Independent contractors, see INDEPENDENT CONTRACTORS, generally

Indians
- Condemnation awards, tribal lands, exemption, 316.783
- Fishing rights income, exemption, 316.785
INCOME TAX (STATE) (Cont.)

**Individuals** (Cont.)
- 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
- Definition, 316.022

**Industrial Site Readiness Program, Oregon**
- Incremental tax revenues, from income, 670.705

**Information Returns**
- See **Returns**, this topic

**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
- Certain, modification of federal taxable income, 316.680
- Deferred tax liabilities, installment obligations, 314.302

**Deficiencies**
- (Generally), 305.265
- Payment, 305.419
- Delayed return, 314.395
- Delinquencies, 314.400
- Estimated tax
  - (Generally), 314.525
- Underpayment, 316.587
- Extension of time, 314.395
- Failure to file return, 314.400
- Hardship, payment, affidavit, 305.419
- IRA, 316.681
- Refunds, 314.415
- Suspension of tax collection, 305.155
- Underpayment, 316.588
- Unpaid taxes, 314.400
- Waive, reduce, compromise, Department of Revenue, 305.145
- Withholdings, delinquent payment, 316.197

**Intergovernmental Tax Relations**, 305.605

**Interrogatories, Written**, 305.195

**Invalid Taxes**
- (Generally), 305.770, 305.780
- Appropriations, certain refunds, 305.780
- Certain refund exceptions, 305.780
- Refund, 305.765, 305.770, 305.775, 305.780, 305.785

**Inventories**
- Probate inventory, 113.165
- Real estate mortgage investment conduit, costs allocable, 314.287

INCOME TAX (STATE) (Cont.)

**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, 314.207
- 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, 314.410
- Five-year statute, 314.415
- Liens of tax, 314.140
- Mitigation of
  - Errors in return, 314.310
  - Transferee liability, 314.310
  - Overpayment, certain, 314.415
  - Refund applications, 305.270
  - Refunds and credits, generally, 314.415
  - Sale of personal residence, 314.410, 316.109
  - Seven-year statute, 314.415
  - Tax collection, 314.430
  - Transferee liability, 314.410

**Limited Liability Companies**, see **Limited Liability Companies**

**Listed Transactions**, see **Tax Shelters**, this topic

**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
INCOME TAX (STATE) (Cont.)

Local taxes on income and sales (Cont.)
Withholding measures, 305.625, 305.630, 305.635, 305.640

Loggers, traveling expenses, 316.832

Losses, see Gain or loss, this topic

Lottery, Oregon State, prizes, 314.625, 314.642, 315.127, 316.194, 461.560

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

Low-income tax navigation and assistance grant program, 409.711

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

Manufactured dwelling parks
Credit, tenants, park closure
(Generally), 316.090
Notice, 90.650
Exemptions
Sales, see note after, 316.792
Tenants, payments to, park closure, 316.795

Marijuana-related trade or business, expenses, 316.680

Mariners, nonresident income, 316.127

Mass Transportation Financing Authority, Oregon, bonds and property, exemption, 391.600

Medical expenses, elderly persons, subtraction, 316.693

Medical practice, rural, credit, 315.613, 315.616, 315.619, 315.622, 442.561 et seq.

Medical savings accounts, deductions, 316.130

Mileage, witnesses, 305.200

Military, see Armed forces, this topic

Minors
As individual, 316.022
Child care, credits, see Credits, this topic
Dependent child of taxpayer, credit, 315.273, 315.276, 315.278, 315.279
Fiduciary returns, 316.377
Parent returns, income of included on, 316.372, 316.687
Returns required, 316.372
Standard deduction, 316.695

Modification of federal taxable income (Generally), 316.680, 316.695
ABLE accounts, 316.680, 316.699
Aleut, payments to, 316.787
Amounts deductible under federal law, deferral, 316.739
Art objects, donation, 316.838
Basis, 316.716
Bonds, interest or dividends, 316.656, 316.680, 316.681
Charitable contributions
Disqualification orders, effect, 316.747
Educational institutions, 316.852
Child, amount in excess of standard deduction, 316.834
Claim of right income repayment adjustment, 316.680
Construction workers, traveling expenses, 316.812
Debt income cancellation, 316.739
Deemed repatriation, certain earnings, 316.853
Deferred gain or loss, out-of-state property, acquisition, 316.738
Depletion in excess of basis, 316.680
Depreciation, 316.707, 316.739
Domestic international sales corporations, dividends, 316.749
Domestic production activities, 316.836

INCOME TAX (STATE) (Cont.)

Modification of federal taxable income (Cont.)
Educational institutions, qualified donations or reduced sales to, 316.852
Elderly persons, medical expenses, 316.693
Energy conservation cash payments, 316.744, 317.386
Estates and trusts, 316.680
Farmland, gain or loss, 316.844
Federal income tax credits, 316.716
Federal taxes accrued, 316.680, 316.685, 316.695
Fiduciary adjustment, 316.697
Film production labor rebates, 316.698
First-time home buyer savings accounts, 316.796, 316.797, 316.798, 316.800, 316.801, 316.803
Foreign income taxes, 316.690
Foreign state interest and dividends, 316.680
Forestland, gain or loss, 316.844
Higher education savings network accounts, 316.680, 316.699
Housing expenses, scholarship awards, 316.846
Income in respect of a decedent, 316.680
Income previously taxed, 316.680
Indians, 316.777, 316.783, 316.785
Individual development accounts, low income persons, 316.848
Individual retirement accounts, conversion to Roth IRAs, 316.680
Itemized deductions, generally, 316.695
Japanese, payments to, 316.787
JOBS Plus Program participants, supplemental payments to, 316.680
Legislators, expenses, 171.072
Long term care insurance premiums, 316.680
Marijuana-related trade or business, expenses, 316.680
Medical expenses, elderly persons, 316.693
Military pay, 316.792
Mines and minerals, depletion, 316.680
Mutual funds, exempt interest dividends, 316.683
National service educational awards, 316.847
Net operating loss calculation, amounts included, 316.029, 316.031
Nonresidents, 316.127, 316.130, 316.307, 316.312
Out-of-state property, acquisition, deferred gain or loss, 316.738
Pass-through income, 316.859
Pension income, federal, 316.680
Personal casualty loss, emergency or disaster, 316.850
Personal services wages or remuneration, report, payments, 305.217
Prescription drug plans, federal subsidies, 316.837
Psilocybin-related trade or business, expenses, 316.680
Public Safety Memorial Fund, awards from, 316.680
Qualified production activities, 316.836
Repatriation, certain earnings, 316.853
Retirement distributions, 316.159, 316.680
Sale, exchange, disposition of asset, 316.680, 316.716
Sales taxes, 316.821
Scholarship awards, housing expenses, 316.846
Severance pay, investing, subtraction, 316.856
Specially taxed amounts (federal), 316.737
Standard deduction, 316.695
Time limitation, generally, 316.037
Transitional provision to prevent doubling of, 316.047
Traveling expenses
Construction workers, 316.812
Loggers, 316.832
INCOME TAX (STATE) (Cont.)

Modification of federal taxable income (Cont.)
Unused qualified business credits, 316.680
Mortgage credit certificate program, 456.605
Mortgage foreclosure, Department of Revenue party to, 305.130
Mortgage investment conduit, taxation, 314.260, 314.276, 314.287
Motion pictures, see Film production expenses, this topic
Multiple employer welfare arrangements, 750.329
Multistate Tax Compact, see MULTISTATE TAX COMPACT, generally
National Guard service, see Armed forces, this topic
National service educational awards, subtraction, 316.847
Natural disasters, see Emergencies and disasters, this topic
Net operating losses, see Gain or loss, this topic
Nonapportionable income, see Uniform Division of Income for Tax Purposes Act, this topic
Nonpassive income, tax rates, 316.043, 316.044
Nonresidents
See also Residents and residency, this topic
(Generally), 316.037, 316.117, 316.223
Alimony or separate maintenance payments, deduction, 316.130
Athletes, professional, salary withholdings, 316.213, 316.214, 316.218, 316.219
Definition, 316.022
Estate 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, 305.820
Objection to determination of tax, 305.265
Orders, cancellation of uncollectible taxes, 305.155
Oregon S corporation
(Generally), 316.082
Defined, 316.082
Direct tax as income tax, 316.082
Oregon transparency website, content requirements, tax expenditures, 276A.253, 276A.256
Overpayment of tax, refunds, 305.270, 314.415
Part-year residents, proration, Oregon and other income, 316.119
Partnerships
See also Pass-through entities, this topic
INCOME TAX (STATE) (Cont.)
Partnerships (Cont.)
(Generally), 314.712 et seq.
Audits, centralized regime, 314.731, 314.733, 314.735, 314.737, 314.739
Basis of partner’s interest, 314.716
Basis, 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
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, 314.737
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, employers, 314.162
Pass-through entities
See also Partnerships, this topic; S corporations, this topic
Addition to federal taxable income, qualified business income, 316.859
Alternative income tax
(Generally), see note after, 314.140
Credit, see note after, 315.068
Composite returns, 314.778
Definitions, 314.775
Proration, items attributable to pass-through entities, 316.119
Refund or notice of deficiency, items attributable to pass-through entities, 314.410
Withholding, 314.781, 314.784
Passive activity loss, 314.300
Patents, royalties, allocable to this state, 314.645
Payment in lieu of taxation, United States Government, 305.615
Payment of tax
(Generally), 314.395, 314.397
Advance, date, 316.417
Amount due under $1 not required, 314.401
Date, 293.660, 305.820
Date when deemed made, received, 305.820, 316.417
De minimis tax payment not required, 314.401
Deficiency, penalty and interest, 314.410
Electronic funds transfer, 314.518, 314.520, 316.198
Estimated tax, corporations, 314.515
Evidence, 314.845
Extension of time, 314.395, 314.410, 316.417
Failure to make, 314.400, 314.430, 316.207
Lost in mail, 293.660, 305.820, 316.417
Manner, 314.397
Method, 305.760
Minimum amount due, 314.401
Minors, 316.372
Parents for minor, 316.372
INCOME TAX (STATE) (Cont.)

Payment of tax (Cont.)
- Partial satisfaction of amount of warrant, 305.140
- Release of lien, 314.140
- Security for, see Bonds (security), this topic
- Taxable year, 314.085
- Time and place, 314.395
- Underpayment, interest, 316.588
- Waiver, reduction, compromise, 305.145
- Withholding by employer, see Withholding of tax, this topic

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

Payroll factor, determination, 314.660

Penalties, see Fines and penalties, this topic

Pensions, see Retirement and pensions, this topic

Perjury in tax matters, 305.160, 305.990

Personal casualty loss, emergency or disaster, subtraction, 316.850

Personal exemption
  (Generally), 314.085, 316.085, 316.117
  Add back, 316.850
  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 SURGECOS

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, 305.239

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

INCOME TAX (STATE) (Cont.)

Probate, see PROBATE

Process, service, sheriff, 305.415

Profit sharing plan, modification of taxable income, 316.695

Property
  Depletion, deductibility, 316.680
  Marital dissolution, tax consequences, 107.105
  Personal casualty loss, emergency or disaster, subtraction, 316.850
  Real property, see Real property, this topic

Property factor, determination, 314.655

Proration
  Nonresident or part-year resident taxpayers, 316.117
  Oregon and other income, 316.119
  Psilocybin-related trade or business, expenses, 316.680

Public accountants, taxpayers, representation, 305.239

Public contracts, see PUBLIC CONTRACTS

Public Employees Retirement System, see PUBLIC EMPLOYEES RETIREMENT SYSTEM

Public officers, reports, 305.160

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

Qualified production activities, modification of federal taxable income, 316.836

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

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

Railroads, short line, see Short line railroads, credit, this topic

Rate of tax
  (Generally), 316.037, 316.042
  Farming activities, long-term capital gains, 316.045
  Qualifying income, conditions, 316.043, 316.044

Reacquisition of real property
  See also Gain or loss, this topic
  Situs of property, 316.680

Real estate mortgage investment conduit, taxation, 314.260, 314.276, 314.287

Real property
  See also Property, this topic
  Conveyances, withholdings by authorized agents, 314.258
  Farmland, see Agriculture and horticulture, this topic
  Housing, see Housing and homes, this topic
  Reacquisition, see Reacquisition of real property, this topic
  Transactions, return required, 314.360

Reciprocity
  (Generally), 305.605, 305.610
  Information, furnishing, 314.840
  Refunds, state-federal, offsets, 1.196, 305.612
  Tax Court, no jurisdiction, 305.610

Records
  See also Reports, this topic
  Conflicting claims, appeals evidence, 305.215
  Demographic data of taxpayers, 305.686, 305.687, 305.688, 316.366
  Electronic commerce credit, 315.508
  Energy tax credits, public records disclosure exemption, 192.355
INCOME TAX (STATE) (Cont.)

Records (Cont.)
Financial institution data match system, see FINANCIAL INSTITUTIONS
Inspection by Department of Revenue, 314.425
Oregon transparency website, tax expenditures, 276A.253, 276A.256
Semiconductor research credit applications, 315.522
Small forestland credit, 315.126

Recovery
Expenses, 305.447
Taxes, in other state, 305.610

Refunds
(Generally), 305.270, 305.490
Appeals, 314.415
Appropriation for invalidated taxes, 305.785
Bad debts, 314.415
Claims, 293.660, 305.270, 305.820, 314.380, 314.415
Contributions by taxpayer
Charitable checkoff program, see Charitable checkoff program, this topic
Higher education savings network accounts, 305.796
State School Fund, 305.792, 305.794
Debts owed state agencies, setoffs, 293.250, 293.254
Direct deposit, 305.762
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

Remittances or writings, when deemed received, 305.820

Renewable energy, credits
See also Energy, this topic
Development contributions, 315.326, 315.329, 469B.262
Projections, public utilities, inclusion in rates, 757.264
Renewable energy resource equipment manufacturing facilities
(Generally), 285C.540 et seq., 315.341
Certification
Application; form, contents, 285C.547, 285C.553
Eligibility, 285C.547, 285C.553
Fees, 285C.547, 285C.555
Final certification, 285C.553
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.543 et seq., 315.341
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
INCOME TAX (STATE) (Cont.)
Renewable energy, credits (Cont.)
Renewable energy resources (Cont.)
Rental housing, conservation measures, 469B.151, 469B.154
Total cost, annual limit, certified facilities, 469B.142
Transfers, 469B.148, 469B.154, 469B.167, 469B.169

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

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

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

Representation of taxpayers
(Generally), 305.239
Attorney fees, costs, expenses, allowance, 305.447, 305.490, 305.790
Former officers, employees, 305.260, 305.990
Former personnel prohibited, 305.260
Partnerships, 305.242, 314.733
Recognition by department, 305.239
S corporations, stockholders, 305.239, 305.494
Taxpayer Advocate, see TAXPAYER ADVOCATE, generally

Residential property, see Housing and homes, this topic

Residents and residency
Charitable contributions or activities, status determinations, 316.026
Definitions, generally, 316.027, 316.282
Imposition of tax, 316.027, 316.037, 316.042, 316.048
Nonresidents, see Nonresidents, this topic

Returns
(Generally), 316.362, 316.417, 316.462

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

INCOME TAX (STATE) (Cont.)
Retirement and pensions
Annuities, educational employees, federal tax-sheltered, 243.820, 243.830
Armed forces, federal retired pay, withholding, 316.193
Credits, 316.157, 316.158
Deferred compensation, see DEFERRED COMPENSATION, generally
Exemptions, subtractions, 237.980, 238.445, 316.159
Federal pension income, subtraction from federal taxable income, 316.680
Federal retired pay, civil service annuitant, withholding, 316.196
Judges, Tax Court, 305.460
Pension or profit-sharing plans, subtractions from income, 316.159
Pension, profit-sharing, stock bonus or other retirement plan, modification, taxable income, 316.695
Public Employees Retirement System, see PUBLIC EMPLOYEES RETIREMENT SYSTEM
Railroad Retirement Act benefits net income, CONST. IX §9
Social Security, see Social Security, this topic

Returns
(Generally), 316.362, 316.417, 316.462

Records
(Generally), 316.202

False
Penalty, 305.990
Prohibited, 305.815, 305.990, 314.075
INCOME TAX (STATE) (Cont.)

Returns (Cont.)

Federal, copies to Department of Revenue, 314.380, 316.457
Filing, see Filing, this topic
Flesch Reading Ease Score, requirement, 316.364
Foreign state, copies to Department of Revenue, 314.380
Fraudulent
- Additional assessment, 314.410
- Penalty, 314.991
- Prohibited, 314.075
Frivolous filings, penalties, 316.992
Guardians, conservators, 316.377, 316.472
Hardship, 316.368
Head of household, 316.042
Health insurance exchange, information, use, 741.500
Income threshold, 316.362
Inconsistencies, result, tax determinations, 314.105, 314.115, 314.125, 314.135
Incorrect, penalty for filing, 316.992
Information returns
- (Generally), 314.360
- 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, 314.462
- Listed and reportable transactions, see Tax shelters, this topic
- Lost, mailed, 293.660, 305.820, 316.417
- Low-income tax navigation and assistance grant program, 409.711
- 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, 314.409, 314.430, 314.202
- Race and ethnicity of taxpayer, self-reporting, 305.686, 305.687, 305.688, 316.366
- Reading ease score, Flesch, 316.364
- Real estate transactions, 314.360
- Requiring when failure to file, 314.370
- Residents, requirement, 316.362
- Revenue, estimates, information, use for private pecuniary benefit, 314.865
- Rules, substantiating, 316.202
- Separation or divorce, 316.368
- Signature, verified statement, 305.810
- Spouses, see Spouses, this topic
- Supplementary, requiring, 314.370
- Tax consultants and preparers, see Tax Consultants and preparers, generally
- Taxpayer Advocate, see Taxpayer Advocate, generally

INCOME TAX (STATE) (Cont.)

Returns (Cont.)

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
- Application of rules, generally, 305.125
- Athletes, professional, salary withholdings, 316.219
- Cancellation of tax, 305.295
- Certificate of outstanding warrant, fee, 305.184
- Charitable checkoff program, see Charitable checkoff program, this topic
- Civil service annuitants, withholding from federal retirement pay, 316.193
- Consumer reporting agencies, reports to, 314.843
- Credits
- Agricultural employers, overtime compensation, 315.133
- Agriculture workforce housing, 315.164, 315.167, 315.169
- Alternative energy devices, 316.116, 469B.103, 469B.106, 469B.112
- Biomass, 315.141, 315.144, 469B.400
- Bovine manure production or collection, 315.176, 315.184
- Dependent child of taxpayer, 315.276
- Early intervention services, children with disabilities, 316.099
- Earned income, 315.266, 652.755
- Energy conservation projects, 469B.276, 469B.279, 469B.285, 469B.291, 469B.294, 469B.306
- Fishways, screening devices, or by-pass devices, 315.138
- Kicker, 291.349
- 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
- Publicly supported housing, sale, 315.283, 315.286, 315.288
- Renewable energy development contributions, 315.326
- Renewable energy resources, 469B.136, 469B.139, 469B.145, 469B.148, 469B.154, 469B.161, 469B.164
- Residential property, tax by other jurisdiction on sale of, 316.109
- Retirement distributions, paid to other state, 316.159
- Semiconductor research, 315.522
- Short line railroads, 315.595, 315.597
INCOME TAX (STATE) (Cont.)

Rules (Cont.)

Credits (Cont.)

- Small forestland owners, 315.124
- Transportation projects, 469B.323, 469B.326, 469B.332, 469B.335, 469B.347
- Working family household and dependent care expenses, 315.264
- Declaratory ruling by Department, 305.105
- Deferral gain or loss, out-of-state property, acquisition, 316.738
- Demographic data collection, 305.688
- Estimated taxes
  - Application to short tax year, 316.589
  - Declaration, requirement, 316.563
- Farm income determination, alternative calculation, 314.297
- Federal transitional rules, application, 314.769
- Fiduciary adjustment, 316.287
- Film productions, 315.514, 316.220
- Higher education savings network accounts, 305.796
- Industrial Site Readiness Program, Oregon, 285B.627, 285B.630
- Internal Revenue Code, Secretary of Treasury, application, 317.013
- Joint declaration, spouses, 316.567
- Kicker credits and refunds, 291.349
- Listed transaction understatements, 314.403
- Lobbying expenditures, proxy tax, 314.256
- Manner of payment, 314.397
- Modification of taxable income
  - Severance pay, investing, subtraction, 316.856
  - Taxable income, 316.695, 316.818
  - Travel expenses for loggers, 316.832
  - Nonresident employer and employee, alternate methods of filing, reporting etc., 316.223
  - Out-of-state property, acquisition, deferred gain or loss, 316.758
  - Partnerships, 314.714, 314.724, 314.124
  - Pass-through entities, withholding, 314.784
  - Passive activity loss, allocation, 314.300
  - Penalty not imposed, by department rule, 305.229
  - Pollution control facilities, credits, 468.165, 468.190
  - Prior year taxes, overpayment, credit, 316.583
  - Reciprocal offset agreements, refunds, 305.612
  - Reportable transactions, 314.308
  - Representation of taxpayers, 305.239
  - Resident estates and trusts, 316.287
  - Residential property, sale, credit for tax by other jurisdiction, 316.109
  - Retirement distributions, paid to other state, credit, 316.159

Returns

- Alternative formats, 314.385
- Demographic data collection, 305.688
- Electronic filing, paid tax preparers, 314.364
- Information returns, 314.360
- Joint return liability divided, 316.368
- Magnetic media or machine-readable form, 314.362
- Substantiating, 316.202
- Riparian lands, removal from production, forgone crops, 315.113
- Small city business development, firms, income determination, 316.778
- Spouse, relieved from joint liability, 316.369
- State exempt-interest dividend, holding period, 316.683
- Suspension of collection, 305.155
- Tax Court, 305.420
- Underpayment of estimated tax, 314.525

INCOME TAX (STATE) (Cont.)

Rules (Cont.)

- Uniformed services members, withholding from federal retired pay, 316.193
- Waiver of penalties, 305.145
- Waiver of substantiation, 315.063
- Withholding state income taxes, civil service annuitant, 316.196
- Withholding taxes, payment, 316.191
- Rural employment incentives, 285C.495 et seq., 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
  - Passive income, tax on excess net passive income, 314.767
  - Pro rata share, corporation income, nonresident shareholder, 316.118
  - Recapture of LIFO benefits, 314.771
  - Representation before Department of Revenue, 305.239, 305.494
  - Rural employment incentives, 285C.495 et seq., 316.778
  - Shareholder income, taxation, computation and character of income, 314.763
  - Tax rates, qualifying income, 316.043, 316.044
- Sales factor, apportionment, see Uniform Division of Income for Tax Purposes Act, this topic
- Sales taxes, modification of federal taxable income, 316.821
- Scholarship awards, housing expenses, modification of federal taxable income, 316.846
- Scholarships, employees and dependents, employer tax credit program, 315.237, 348.616, 348.618, 348.621
- Seamen
  - Nonresident income, 316.127
  - Withholding exemption, certain, 316.162
- Self-Employment Contribution Act, taxes paid pursuant, federal income tax, 316.685
- Semiconductor research, credit, 315.518, 315.519, 315.522
- Senior citizens
  - Additional standard deduction, 316.695
  - Costs in lieu of nursing home care, credit, 316.147, 316.148, 316.149
  - Elderly or permanent disability credit, 316.087
  - Low-income tax navigation and assistance grant program, 409.711
  - Medical expenses, subtraction, 316.693

I-22
INCOME TAX (STATE) (Cont.)

Senior citizens (Cont.)
- Retirement, see Retirement and pensions, this topic

Service of process, 305.415

Seven-year statute, 314.415

Severance pay, investing in small business, subtraction, 316.856

Shelters, see Tax shelters, this topic

Short line railroads, credit
- (Generally), 315.593
  - Certification, 315.595, 315.597, 315.599
  - Definitions, 315.591
  - Fees, 315.599
  - Limit on total amount, 315.603
  - Transfer of credit, 315.593

Signature on returns, verified statement to be attached, 305.810

Significant hardship, defined (Taxpayer Advocate), 305.801

Situs
- Deferral of recognition of gain, requirement for, 316.680
- Income within state, 314.280

Reacquisition of property, 316.042

Small businesses, investing severance pay in, subtraction, 316.856

Soccer referees, independent contractor status, 314.015

Solid waste facilities, credits, see Pollution control facilities tax credit, this topic

Spouses
- Amount of tax, 316.042
- Election, change, 316.462
- Joint declaration, 316.567
- Joint returns, 316.367
- Nonresident, 316.122
- Omission attributable to one spouse (innocent spouse rule), liability of other, 316.369
- Related taxpayer, defined, 314.105

Returns
- (Generally), 316.367
- Domestic relations proceedings, 107.089, 107.408
- Nonresidents, 316.122
- Severe disability, spouse, additional personal exemption credit, 316.765

Support, see SUPPORT OF DEPENDENTS

Surviving spouses, 316.042

Standard deduction, 316.695

State Treasurer, to receive collected revenue, 305.760, 316.502

Statistics, preparing, 314.835, 314.850

Statute of limitations, see Limitation of actions and proceedings, this topic

Stock-bonus plan, modification of taxable income, 316.695

Strategic investment program, tax revenue determinations, 285C.635

Stumpage, price of, information returns, 314.360

Subchapter S corporations, see S corporations, this topic

Subpoenas
- Issued by department, 305.190, 314.415

INCOME TAX (STATE) (Cont.)

Subpoenas (Cont.)

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 CON-SULTANTS 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

Taxpayer Advocate, see TAXPAYER ADVOCATE, generally

Termination of taxable period, 314.440

Timber, see Forests and forestry, this topic

Time
- Assessment, definition, 314.407
- Limit for assessment of deficiency, federal audit reports, 314.410
- Tax expenditures, limitation, generally, 315.037

Title of law, personal income tax, 316.002

Title, cloud on, see Cloud on title, this topic

Transferee liability
- Definition, 314.410
- Lien, grantor, owner of trust, 314.330

Transportation projects, credits
- (Generally), 315.336, 469B.320 et seq.
- Allocation of credits, 469B.344

Certification
- Application, 469B.326, 469B.332
- Eligibility, 469B.326, 469B.332
- Fees, 469B.326, 469B.335
- Final certification, 469B.332, 469B.338
- Preliminary certification, 469B.326, 469B.329, 469B.344
- Submissions required, 469B.329
- Suspension or denial, 469B.329
- Suspension or revocation, 469B.341
- Definitions, 469B.320
- Policies and procedures, 469B.347
- Rules, 469B.323, 469B.326, 469B.332, 469B.335, 469B.347

Short line railroads, see Short line railroads, credit, this topic

Single projects, standards, 469B.347

Total amount of credits, limitation, 469B.344

Transferability, 469B.323, 469B.338

Transportation wage taxes, see TRANSPORTATION

Travel expenses
- Construction workers, 316.812
- Loggers, 316.824, 316.832
- Substantiation, 316.818, 316.832

Trusts, see Estates and trusts, this topic
INCOME TAX (STATE) (Cont.)
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
Broadcasting sales, 314.674
Definitions, 314.610, 314.665, 314.668
Findings, legislature, 314.647
Formula for apportionment
Alternate formulas, 314.667
Uniform formula, 314.650
Multistate Tax Compact, 305.653 et seq., 314.606
Net loss, apportionment of, 314.675
Payroll factor, 314.660
Policy, 314.647
Property factor, 314.655
Rules, 314.665, 314.667, 314.673
Separate accounting, 314.667
Single sales factor method
(Generally), 314.650
Determination of sales factor, generally, 314.665
Market for sales in this state, 314.666
Qualifying investment contracts, 314.668, 314.669, 314.671, 314.675
Taxable in another state, definition, 314.620

Uniformity of taxes, 305.160, 305.170

United States
Application of Oregon tax laws in federal areas, 305.605
Armed forces, see Armed forces, this topic
Connection to federal income tax laws, see Federal laws, connection to, this topic
National service educational awards, subtraction, 316.847
Refunds, reciprocal offsets, 1.196, 305.612
Specific federal legislation, application, 314.629 et seq.

Universities, see Higher education, this topic

Venue, establishing, 314.080

Verification
In lieu of oath, 305.810
Means, prescribing by rule, 305.810
Returns, statements, documents, 305.810, 305.815

Veterans
See also Armed forces, this topic
Bonus, exemption, CONST. XI-F(2) §7
Oregon Veterans' Homes
Charitable checkoff, 305.720
Physicians, medical care, credit, 315.624
Veterans Suicide Prevention and Outreach Program Fund, charitable checkoff, 305.720
Waiver of substantiation, rules, 315.063

INCOME TAX (STATE) (Cont.)
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

Williamette Falls Locks Authority, exempt entity, 196.225

Withholding of tax
(Generally), 316.162 et seq.
Agricultural labor, 316.162, 316.167, 316.182, 316.197
Amount, determination, 316.167, 316.172
Application of tax laws, 316.171, 316.212
Armed forces, federal retired pay, 316.193
Athletes, professional, 316.213, 316.214, 316.218, 316.219
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

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, 314.751, 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
INCOME TAX (STATE) (Cont.)

Withholding of tax (Cont.)
Time and manner, other than federal law, 316.193
Transportation taxes, see TRANSPORTATION
Unpaid amounts, lien, 314.417
Wages, defined, 316.162
Waive, reduce, compromise, power of Department, 305.145
Warrants for collection, 316.207
Warrants, unpaid withholding taxes, filing, 305.182
Withheld amounts are in payment of tax, 316.187
Withholding statement, 316.177, 316.182

Witnesses
Books, subpoenaing, examining, 305.190
Fees and mileage, 305.200
Subpoenas, by Department, 305.190, 314.425

Wives, see Spouses, this topic

Writings of remittances, when deemed received, definition, 305.820
Year, taxable, 314.085

INCORPORATION
Cities, see CITIES
Corporations, see CORPORATIONS
Nonprofit corporations, see NONPROFIT CORPORATIONS

INDEMNIFICATION
Bank officers and directors, see BANKS AND BANKING
Bills of lading, see COMMERCIAL CODE
Bonds and undertakings, see BONDS AND UNDERTAKINGS, generally
Civil forfeiture, public bodies, 131A.410
Construction agreements, 30.140, 30.145
Cooperative corporations, see COOPERATIVE CORPORATIONS
Corporations, see CORPORATIONS
Disease control, livestock or property destroyed, 596.620 et seq.
Insurance
Motor carriers, 825.170
Personal vehicle sharing programs, 742.595
Public structures on public lands, 271.380
Limited liability companies
(Generally), 63.160
Report, 63.784
Livestock, disease, destroyed, see LIVESTOCK
Motor carrier transportation contracts, 825.170
Property-related contracts, educational providers and nonprofit entities, 30.774
Public officers, performance of duties, 30.285
Recreational vehicles, franchises, dealers, 650.450, 650.460
Resource Coordination Assistance Agreement, Oregon, 402.240
Submerged and submersible lands, use without charge, 274.043

INDEMNITY LANDS
State lands, see STATE LANDS

INDEPENDENT CONTRACTORS
(Generally), 670.600
Barbers, hair designers, etc.; registration, 690.057
Commodity commissions, services, 576.306
Construction contractors, see CONSTRUCTION AND CONSTRUCTION CONTRACTORS
Definitions, 670.600, 670.605, 690.005
Hemp Commission, Oregon, 571.426
Interagency Compliance Network, 670.700, 670.705
Landscape contracting businesses, see LANDSCAPE CONTRACTORS
Live entertainers, 651.200, 651.205
Public contracts, personal services, see PUBLIC CONTRACTS
Real estate
Appraisal management companies, payments, 674.225
Licensees, 696.363
Rules, application of definition, 670.605
Soccer referees, 314.015, 670.610
Support of dependents, employer reporting program, 25.790, 25.792, 25.793, 25.794
Unemployment insurance
(Generally), 657.040
Status constituting, standards, 670.600, 670.605
Withholding of income tax, exemption, 316.162
Workers’ compensation, see WORKERS’ COMPENSATION

INDEPENDENT MEDIA WEEK
(Generally), 187.269

INDEPENDENT RESEARCH AND SCIENCE TEAM
(Generally), 527.733

INDETERMINATE SENTENCE
(Generally), 137.120

INDEXES AND INDEXING
(Generally), 205.160
Cooperative agreements, state agencies, 190.118
Data processing, computer programs, 205.160
Deeds, 93.610
Employee benefit plan liens, 87.860
Federal tax liens, 87.816
Fixture filings, 72A.3095
Liens, 87.246, 87.342, 87.372, 87.455, 87.460, 87.736
Maps, county surveyors, 209.250
Mining conveyances, 517.310, 517.320
Oregon Revised Statutes, 171.275
Oregon Rules of Civil Procedure, 1.750
Plots 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
INDIANS, COMMISSION ON
(Cont.)
Executive Officer and employees, 172.130
Members, 172.110
State agencies, relationships with tribes, 182.166

INDIANS
Adoptions, see ADOPTION OF PERSONS
Affinity group task forces, see note after, 185.025
Alcohol and drug abuse, see SUBSTANCE ABUSE AND TREATMENT
Alcoholic beverages, tribal licensees, purchases from OLCC, 471.192
Archaeological sites and objects, see 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, sitting in cities, 237.172
Children, see Minors and youths, this topic
Cigarettes, see Tobacco and smoking, this topic
Colleges and community colleges, see Higher education, this topic
Community Green Infrastructure Grant Program, see COMMUNITY GREEN INFRASTRUCTURE GRANT PROGRAM, generally
Contempt proceedings, tribe as defendant, 33.025
Cooperative agreements, see Intergovernmental cooperation, this topic
Corporate taxation, see CORPORATE TAXATION
County lands, donation or sale to tribe, 275.070
Criminal identification information, State Police, 181A.200, 181A.210
Cultural development and participation activities, grants, 359.426, 359.436
Death investigations and notifications, 146.100, 146.102
Developmental disabilities programs, 430.662
Discrimination, see DISCRIMINATION, generally
Early Learning Hub, Tribal, 417.831
Economic development
Community Green Infrastructure Grant Program, see COMMUNITY GREEN INFRASTRUCTURE GRANT PROGRAM, generally
Enterprise zones, see ENTERPRISE ZONES
Industrial Lands Loan Fund, 285B.003 et seq.
Infrastructure projects, 285B.410
Reservation partnership zones, generally, 285C.306
Electronic Transactions Act, Uniform, tribe as state, 84.004
Emergencies and disasters, see EMERGENCIES AND DISASTERS
Energy
Community Renewable Investment Program, see note after, 470.815
Facility regulation, cost recovery, 469.360, 469.421
Heat Pump Deployment Program, grants, 469B.460
Evidence, tribal governments, see EVIDENCE
Fish and fishing
(Generally), 497.170, 506.045, 509.031
Anadromous fish runs, basin plans, 496.470
Income, tax exemptions, 316.785, 317.379
Salmon ceremonies, see Salmon ceremonies, this topic
Food distribution, public welfare, 411.811

INDIANS (Cont.)
Foster homes
Fingerprints, criminal records checks, 181A.200, 181A.210
Placement, 418.627
Fuel taxes, see FUEL TAXES
Governor, see GOVERNOR
Graves and protected objects
Archaeological regulations, see 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
Oregon Tribal Student Grant program, 348.200
Resident tuition, 350.292
Housing, see HOUSING
Hunting licenses, 497.170
Income tax (state), see INCOME TAX (STATE)
Indian Services, Commission on, see INDIAN SERVICES, COMMISSION ON, generally
Indigenous Peoples' Day, 187.296
Initiative and referendum, financial impact estimates, 250.125
Intergovernmental cooperation
(Generally), 182.162, 182.164, 182.166, 182.168, 190.110
9-1-1 system, Confederated Tribes of the Warm Springs Reservation of Oregon, 403.170
Fuel taxes, 319.382, 319.525
Marijuana, 475C.521, 475C.718
Minors
Adjudicated youths, 419C.058, 420A.040
Indian child welfare, tribal-state agreements, 419B.624
Youth Development Council, 417.847
Oregon Resource Coordination Assistance Agreement, see RESOURCE COORDINATION ASSISTANCE AGREEMENT, OREGON, generally
Support enforcement, 25.075
Investment pool, tribal governments, see INVESTMENTS
Juveniles, see Minors and youths, this topic
Klamath River Basin Compact, 542.620
Languages, teaching, see SCHOOLS AND SCHOOL DISTRICTS
Libraries, tribal, state aid, 357.206, 357.790
Marijuana, see MARIJUANA
Mascots, school districts, agreements, 332.075
Medical assistance program, see MEDICAL ASSISTANCE PROGRAM
Meetings, public, 192.630
Mental illness and mental health, see MENTAL ILLNESS AND MENTAL HEALTH
Mineral rights, state lands, conveyance to tribe, 270.030
Minors and youths
Child welfare
Adoptions, see ADOPTION OF PERSONS
Child-caring agencies, 418.270, 418.312
Foster homes, see Foster homes, this topic
Juvenile proceedings, see JUVENILE COURTS AND PROCEEDINGS
Conservation Corps Program, Oregon, see CONSERVATION CORPS PROGRAM, OREGON, generally
Death investigations and notifications, 146.100, 146.102
INDIANS (Cont.)

Minors and youths (Cont.)
Early learning and care infrastructure funding, see CHILD CARE
High-risk juvenile crime prevention plans, 417.855
Schools (K-12), see SCHOOLS AND SCHOOL DISTRICTS
Support enforcement, cooperative agreements, 25.075
Tribal Early Learning Hub, 417.831
Youth Development Council, 417.847, 417.850, 417.855
Youth reengagement system, 417.859

Motor vehicles
Criminal investigations, registration plates, 805.060
Registration and ownership, 805.040
Seat belt exemption, transit vehicles, 811.215

Natural climate solutions, see CLIMATE CHANGE

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

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

Pesticide applications by tribe, 496.201
Peyote, religious practice, use, 475.752

Public safety officers
Certification, 181A.510
Deadly physical force plans, 181A.775 et seq.
Definitions, 181A.940
Rules, 181A.944


Public meetings, 192.630

Public safety officers
Certification, 181A.510
Police officers, see Police officers, this topic

Reservations
Enterprise zones, see ENTERPRISE ZONES
Partnership zones, generally, 285C.306
Public safety officers, see Public safety officers, this topic

Resilience Hubs and Networks, 409.760

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

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

Salmon ceremonies
Leftover salmon, disposition, 496.216
Nonextension of other legal or political rights, 496.221
Salmon request, written, contents, 496.206
Surplus salmon, state providing, 496.201
Use limitations, 496.211

Scenic waterways
Designated scenic waterways, effect, 390.827
Tribal lands, agreements, 390.845
Schools (K-12), see SCHOOLS AND SCHOOL DISTRICTS

Sewage facilities, state grants, 454.505, 454.515, 454.525

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

INDIANS (Cont.)

Squaw, use of term, public property, prohibition, 271.600
State agency cooperation, see Intergovernmental cooperation, this topic
State property and mineral rights, conveyance to tribe, 270.030
Substance abuse, see SUBSTANCE ABUSE AND TREATMENT
Suicide, death notifications, 146.100
Support 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
Fuel taxes, see FUEL TAXES
Seat belt exemption, transit vehicles, 811.215
Statewide Transportation Improvement Fund, see TRANSPORTATION IMPROVEMENT FUND, STATEWIDE, generally
Tribal Advisory Council, 414.581
Tribal Consultation, Task Force on, see note after, 172.140
Tribal Student Grant program, Oregon, 348.200
Tribal traditional health workers, generally, 414.665
Unemployment insurance, see UNEMPLOYMENT INSURANCE
Veterans, see VETERANS
Warm Springs Veterans Memorial Highway, 366.922

Water and water rights, see WATER AND WATER RIGHTS

Workforce development equity programs, see WORKFORCE DEVELOPMENT
Youths, see Minors and youths, this topic

INDICTMENTS

(Generally), 132.310, CONST. VII(Am) §5
Amendment, CONST. VII(Am) §5
Attempt, multiple counts, 161.485
Concurrence, jurors, 132.360, CONST. VII(Am) §5
Consolidation, 132.560
Conspiracy, multiple counts, 161.485
Contents, 132.540, 132.550
Convictions, previous, allegation, 132.540
Copy to defendant, CONST. I §11
Counts, 132.550
Defective, CONST. VII(Am) §5
Delay in finding, dismissal, 135.745
Demurrers, 135.630
Destruction, indictment not found true bill, 132.430
Dismissal, delay in finding, 135.745
Enhanced penalties, allegations, 132.540
Errors, effect, CONST. VII(Am) §5
Expert witnesses, reports, names, 132.580
Extradition demand, accompaniment, 133.753
Filing, 132.410
Finding, power, 10.010
Fish law enforcement, 506.605
Indorsement
Not a true bill, 132.430
True bill, 132.400, 132.430
Inspection, 132.410, 132.420, 132.990
INDICTMENTS (Cont.)
- Joinder, offenses, same accusatory instrument, 132.560
- Joint, trial, 136.060
- Jurisdiction, 132.540
- Language, use, 132.540, 132.550
- Limitation of actions, 132.540
- Liquor control violations, 471.680
- Multiple counts, 161.485

Names
- Circuit court, 132.550
- Defendant, 132.540, 135.060, 135.065, 135.067
- Victims, 132.540, 132.580
- Witnesses, 132.580

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

Penalties
- Enhanced, allegations, 132.540
- Inspections and disclosures, 132.990

Pleading rules, 132.510
- Power of jury, 10.010
- Preparation, 180.070

Public record, 132.410, 132.430
- Recordings of grand jury proceedings, 132.270
- Rules, pleading, 132.510
- Second and subsequent offenses, allegation, 132.540
- Securities law exemptions, classifications, 59.275

Setting aside, motion
- (Generally), 135.510
- Allowance, discharge of defendant, 135.530
- Future prosecution not barred, 135.560
- Time of making, 135.520

Signatures
- Foreman, 132.400, 132.430
- Foreman and district attorney, 132.550

Solicitation, multiple counts, 161.485

Statutory language, use, 132.540

Subcategory facts, including and pleading, 132.557

Submission
- District attorney, 132.330
- To grand jury, 180.070

Subpoena, witnesses in support of, 136.565

Sufficiency, generally, 132.540

Time, delay, dismissal, 135.745

True bill, indorsement, 132.400, 132.430

Victims, when name not required, 132.540, 132.580

Waiver
- (Generally), CONST. VII(Am) §5
- Pending charge, other county, 135.375

Wording, 132.540, 132.550

INDIGENOUS PEOPLES’ DAY
- (Generally), 187.296

INDIGENT PERSONS
See LOW INCOME PERSONS, generally

INDIVIDUAL DEVELOPMENT ACCOUNTS
See LOW INCOME PERSONS

INDOOR AIR POLLUTION
See also SMOKE AND SMOKE MANAGEMENT; TOBACCO, SMOKING, AND INHALANT DELIVERY SYSTEMS

(Generally), 433.502 et seq.
Definitions, 433.502

INDOOR AIR POLLUTION (Cont.)
- Field investigations and epidemiological studies, 433.517
- Legislative findings, 433.507
- Pilot programs, household and office products, 468A.785
- Public information program, 433.511
- Public recognition program for compliance, 433.526
- Remedial action contractors, certification, 468A.775, 468A.780

Rules
- Accreditation and certification fees, 468A.780
- Public recognition program, 433.526
- Sampling services or ventilation system evaluations, accreditation, 468A.775, 468A.780

Standards, indoor air quality, 433.521, 455.445

INDOOR CLEAN AIR ACT, OREGON
See TOBACCO, SMOKING, AND INHALANT DELIVERY SYSTEMS

INDORSEMENTS
Commercial code, see COMMERCIAL CODE
Negotiable instruments, see NEGOTIABLE INSTRUMENTS
Warehouse receipts, see WAREHOUSE RECEIPTS

INDUSTRIAL ACCIDENT FUND
See WORKERS’ COMPENSATION

INDUSTRIAL DEVELOPMENT
See also ECONOMIC DEVELOPMENT
Industrial Development Revolving Fund, 275.318
Industrial facilities
- Acquisition by counties, cities, 271.510, 271.520, 271.530, 271.540
- Cities, see CITIES
- Lease by counties, cities, 271.510, 271.520, 271.530, 271.540
- Ports, 777.250

Public lands, see PUBLIC LANDS
- Sale or conveyance by counties, cities, 271.530
- Taxation, see TAXATION
- Water commerce, aid by cities, 223.882, 223.884, 223.886, 223.888, 223.900

Industrial Lands Loan Fund, 285B.003 et seq.
Land use planning, see LAND USE PLANNING
Oregon Industrial Site Readiness Assessment Program, 285B.635 et seq.
Oregon Industrial Site Readiness Program, 285B.625 et seq.
Research and development, policy, 271.520

INDUSTRIAL HEMP
(Generally), 571.263, 571.272
- Certification of seeds, 571.325
- Commission, see HEMP COMMISSION, OREGON, generally
- Concentration, see Packaging, labeling, and concentration, this topic
- Controlled substance laws, applicability, 475.005
- Crop location, 571.291
- Definitions, generally, 475C.009, 571.269
- Delivery or transport
  - (Generally), 571.306, 571.339
  - Marijuana licensees, 571.306, 571.336, 571.337
  - Minors, 571.339
INDUSTRIAL HEMP (Cont.)
Delivery or transport (Cont.)
Tracking system, 571.312

Destruction of crop, excessive THC levels, 571.319
Exclusion from regulation, homegrown plants, 571.266
Fees, 571.281, 571.294, 571.336
Homemade extracts, prohibition, 475C.313
Industrial Hemp Fund, 571.278
Inspections, 571.281, 571.325
Labelling, see Packaging, labeling, and concentration, this topic
Licensure, see Testing, this topic
Laboratories, see Testing, this topic

Location of crops, 571.291
Marijuana laws
Cannabis reference laboratory, 475C.523
Definitions, generally, 475C.009
Import and export prohibitions, 475C.229
Industrial hemp-derived vapor items, see Packaging, labeling, and concentration, 475C.600 et seq.
Testing, 475C.540 et seq.
OLCC enforcement authority, generally, 571.275
Retailers, labeling requirements, 475C.253
Supplements, 571.336
Transactions involving marijuana licensees, 571.336, 571.337
Unlawful production of marijuana, 475C.379

Methods of propagation, 571.290
Minors, sale or delivery, 571.339
Oregon Hemp State Program, 571.263
Oregon Liquor and Cannabis Commission, enforcement authority, generally, 571.275
Packaging, labeling, and concentration
Concentration levels
(Generally), 571.281, 571.309, 571.333
Serving standards, 571.309
Industrial hemp-derived vapor items, 475C.600 et seq.
Marijuana retailers, labeling, 475C.253
Seeds, 571.325, 571.327
Penalties, 475C.379, 475C.582, 475C.648, 571.348, 571.462, 571.465, 571.501
Planting crop without license, 571.322
Propagating methods, 571.290
Records, 571.281, 571.459, 571.480
Remediation of violations, 571.319, 571.322, 571.345
Reports, 571.263, 571.316, 571.456
Rules
(Generally), 571.263
Cannabis reference laboratory, 475C.523
Corrective action plans, 571.322
Destruction or remediation of crop, excessive THC levels, 571.319
Licensure, 571.281, 571.285, 571.322
Oregon Hemp Commission, 571.404, 571.406, 571.417, 571.423, 571.426, 571.441, 571.444, 571.447, 571.450, 571.468
Reports from growers, 571.316
Seed labeling and packaging, 571.325, 571.327
Serving standards, concentration, 571.309
Testing, 571.330, 571.345
Tracking system, 571.312
Transactions involving marijuana licensees, 571.337

INDUSTRIAL RAIL SPUR FUND
(Generally), 367.070

INDUSTRIES
Correctional institutions, see CORRECTIONAL INSTITUTIONS AND PROGRAMS

INDUSTRY COMPETITIVENESS FUND
(Generally), 285B.290

INFANTS
See MINORS, generally; PREGNANCY AND CHILDBIRTH, generally

INFECTIOUS WASTES
See HAZARDOUS WASTES AND MATERIALS

INFESTATION CONTROL
Agriculture and horticulture, see AGRICULTURE AND HORTICULTURE

INFLUENZA
Vaccinations, see VACCINATIONS, 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
INFORMANTS (Cont.)
Search warrants
Hearsay, reliability, affidavits, 133.545
Identification, 133.703
Tax violations, rewards, 314.855, 323.255

INFORMATION OFFICER, STATE CHIEF
See also ENTERPRISE INFORMATION SERVICES, OFFICE OF
(Generally), 276A.203, 276A.206
Appointments
Broadband services advisory committee, 276A.421
Chief Data Officer, 276A.353
Electronic Government Portal Advisory Board, 276A.273
State geographic information officer, 276A.515
Transparency Oregon Advisory Commission, 276A.259
Appropriations, 276A.209, 276A.512
Broadband and communications services, providing, 276A.406, 276A.421
Criminal Justice Information Standards program, duties, 181A.265
Electronic transactions, state agencies, duties, 84.064
Funding sources, generally, 276A.335
Geographic Information Council, Oregon, see GEOGRAPHIC INFORMATION SYSTEMS AND DATA
Interoperability Executive Council, State, 403.445, 403.450, 403.455, 403.460, 403.465
Open data standard, 276A.350 et seq.
Oregon transparency website, see 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
Contracts and agreements, authority, 276A.236, 276A.332, 276A.406, 276A.412, 276A.415, 279A.050, 279A.075, 279B.030, 279B.075
Cost allocations, 276A.323, 283.100
Data processing programs and materials; copyrights, patents, etc., 291.042
Definitions, 276A.230
Electronic government portals, 276A.270, 276A.273, 276A.276
Enterprise Information Resources Management Strategy, 276A.200, 276A.203, 276A.230, 276A.236
Legislative findings, 276A.200
Open data standard, 276A.350 et seq.
Portfolio-based management, 276A.230, 276A.233, 276A.239, 276A.242
Public records, standards and procedures, 192.183, 276A.203
Quality management services, 276A.223
Reports, see REPORTS, this topic
Research for planning, conducting, 291.018
Security of state systems, 276A.203, 276A.300 et seq.
Service units, rules, 283.120
State Information Technology Operating Fund, see INFORMATION TECHNOLOGY OPERATING FUND, STATE, generally
Surveys of state agencies, conducting, 291.016

INFORMATION OFFICER, STATE CHIEF (Cont.)
State information technology management
(Cont.)
Technical services to agencies, provision, 291.030, 291.032, 291.034
Telecommunications and broadband service, 276A.400 et seq., 283.100 et seq.
Travel and transportation funds, agency use, review, 276A.409
Videoconferencing and online access services, 276A.206, 283.143
Telecommunications and broadband service management, 276A.400 et seq., 283.100 et seq.

INFORMATION SERVICE PROVIDERS
See TELEPHONES AND TELEPHONE COMPANIES

INFORMATION SYSTEMS AND TECHNOLOGY
See COMPUTERS AND INFORMATION SYSTEMS, generally

INFORMATION TECHNOLOGY OPERATING FUND, STATE
(Generally), 276A.209
Deposits into, 276A.209, 276A.323, 276A.335, 283.100, 283.140, 283.143, 291.032, 291.034

INFORMATIONS
See ACCUSATORY INSTRUMENTS, generally; CRIMES AND OFFENSES

INFRASTRUCTURE FINANCE AUTHORITY, OREGON
(Generally), 285A.096
Administrator, 285A.101
Aquifer Recharge Due Diligence Grant Program, see note after, 285A.108
Board
Duties, 285A.093
Members, 285A.091
Duties and powers, generally, 285A.096, 285A.098
Federal Community Development Block Grant funding program, administration, 285A.098
Fund, 285A.103
Infrastructure projects, duties and powers, 285B.410 et seq.
Ports, management and coordination, 285A.600 et seq.
Prohibited acts, 285A.106
Safe Drinking Water Revolving Loan Fund, administration, 285A.213
Seismic rehabilitation grant program, 401.910
Special Public Works Fund, administration, 285B.448, 285B.455
Title I Bank Fund, administration, 285A.306
Water Fund, administration, 285B.563

INFRASTRUCTURE FINANCE FUND, OREGON
(Generally), 285A.103
INFRASTRUCTURE PROJECTS
See also ECONOMIC DEVELOPMENT
(Generally), 285B.413, 285B.422
Bonds, see Revenue bonds
Community development projects, see HOUSING
Community Green Infrastructure Grant Program, see COMMUNITY GREEN INFRASTRUCTURE GRANT PROGRAM, generally
Contracts, municipalities, 285B.437
Definitions, 285B.410
Disaster relief assistance, 285B.462
Distressed or rural areas, grants, 285B.458
Economic Infrastructure Project Fund, 285B.551
Emergency projects, municipalities, 285B.462
Infrastructure Finance Authority, Oregon, see INFRASTRUCTURE FINANCE AUTHORITY, OREGON, generally
Infrastructure Finance Fund, Oregon, 285A.103
Legislative findings, 285B.413
Levee projects, financial assistance, see FLOODS AND FLOOD CONTROL
Lottery bonds, see Revenue bonds
Lottery proceeds, financing project, sign, display, 280.518
Municipal development projects, described, 285B.422
Planning projects, municipalities, 285B.460
Revenue bonds
(Generally), 285B.470, 285B.479
Application of laws, 285B.476
Bond counsel, appointment, 285B.473
Consolidation, bond proceeds, 285B.482
Eligibility, 285B.467
Issuance, 285B.473
Lottery bonds
(Generally), 285B.530 et seq.
Amount, 285B.548, 285B.551
Definitions, 285B.530
Economic Infrastructure Project Fund, 285B.551
Issuance, 285B.533, 285B.551
Proceeds, use, 285B.533, 285B.551
Parity bonds, 285B.482
Refunding bonds, 285B.473
Seismic rehabilitation grant program, 401.910
Short line railroads, see RAILROADS
Southern Oregon
(Generally), 285B.500
Agreements, primary sponsor and United States, 285B.509
Grant agreement, 285B.506
Lottery funding, cessation, deposits not required, 285B.512
Purpose of statutes, 285B.500
Sponsors, 285B.515
Unified International Trade Fund, Oregon, 285B.503
Special Public Works Fund
(Generally), 285B.428 et seq.
Administration, 285B.419, 285B.455
Allowable costs of projects, 285B.465
Application for funding, 285B.428
Contracts, municipalities, 285B.437
Creation, 285B.455
Default or failure to comply, effect, 285B.449
Distressed or rural areas, grants, 285B.458
Emergency projects, funding, 285B.462
Future disbursement, contingencies, 285B.419
Legislative findings, purpose, 285B.413
Levee Project Subaccount, 285B.456
Limitations on grants and loans, 285B.440
Lottery bonds, 285B.551
Moneys sources, 285B.455
Planning projects, funding, 285B.460
INFRASTRUCTURE PROJECTS (Cont.)
Special Public Works Fund (Cont.)
Rules, policies, 285B.413, 285B.419, 285B.440
Standards, grant awards, 285B.440
Transportation Infrastructure Fund, Oregon, see TRANSPORTATION INFRASTRUCTURE FUND, OREGON, generally
Vertical housing development zones, see TAXATION
INHALANTS
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
See also FALSE REPORTS
(Generally), 162.375
Disorderly conduct, 166.023, 166.025
Lost or stolen firearms, 166.397
INITIATIVE AND REFERENDUM
(Generally), CONST. IV §1, CONST. XVII §1, CONST. XVII §2
Accounts of chief petitioners, 260.262
Airport district electors, powers, 838.025
Appeal and review
Actions challenging constitutionality, filing in Marion County Circuit Court, 250.044
Citizen review, see Citizens’ Initiative Review Commission, this topic
City measures, dissatisfaction with ballot title, 250.296
County measures
Dissatisfaction with title, petition, 250.195
Inclusion in state voters’ pamphlet, 251.285
Dissatisfaction with ballot title, petition, 250.085
Explanatory statements, Supreme Court, petition, 251.285
Financial impact procedures, 250.131
Order of Secretary of State approving or disapproving petition for circulation, 246.910
Ballot titles
(Generally), 250.035, 254.175
Bond approval, bonds payable from taxes on property, 250.037
City measures
(Generally), 250.265, 250.275
Clerical errors, correction, 250.275
Dissatisfaction with title, petition, 250.296
Incorporation election, 221.050
Preparation, city governing body, 250.285
County measures
(Generally), 250.165, 250.175
Clerical errors, correction, 250.175
Dissatisfaction with title, petition, 250.195
Preparation, county governing body, 250.185
State voters’ pamphlet, inclusion, 251.067, 251.185, 251.285
INITIATIVE AND REFERENDUM (Cont.)

**Ballot titles (Cont.)**
- District measures, 255.085, 255.145, 255.155
- Form, 250.035
- Local option taxes, authorization, 250.038

**State measures**
- (Generally), 250.045, 250.065
  - Attorney General
    - Certification, 250.067
  - Clerical errors, correction, 250.067
  - Dissatisfaction, elector petition, 250.085
  - Draft, providing, 250.062, 250.065
  - Identical draft titles, similar measures, 250.062
  - Clerical errors, correction, 250.067
  - Dissatisfaction, elector petition, 250.085
  - Identical draft titles, similar measures, 250.062
  - Legislature, referred measures, preparation, 250.075

**Cities**
- Notice and comments, draft titles, 250.067
- Supreme Court review, 250.085
- Taxation, see ELECTIONS

**Campaign finance, see ELECTIONS**

**Constitution, amending, revising, CONST. IV §1, CONST. XVII §1, CONST. XVII §2**

**Contestation 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
- Numbering measures, 254.108
- Prospective petitions, 250.165
- Psilocybin regulations, 475A.534, 475A.718
- Retention, signature sheets and copy of measure, 250.235
- Service districts, 451.487
- Sports and convention facilities commission, creation, 263.210
- Voters' pamphlets, see Voters' pamphlets, this topic

**Cities (Cont.)**
- Submission to voter, 250.325
- Mergers, CONST. XI §2a
- Numbering measures, 254.108
- Ordinances, 221.310
- Prospective petitions, 250.265
- Psilocybin regulations, 475A.534, 475A.718
- Referendum, signatures required, 250.305
- Retention, signature sheets and copy of measure, 250.346
- Attorney General
  - CONST.
  - Certification, 250.067
  - Clerical errors, correction, 250.067
  - Dissatisfaction, elector petition, 250.085

**District measures, 255.085, 255.145, 255.155**

**Forms, 250.035**

**Local option taxes, authorization, 250.038**

**Boundary commission decisions, local government, 199.505**

**Campaign finance, see ELECTIONS**

**Clerical errors, correction, 250.067**

**Clerical errors, correction, 250.067**

**Notice, 250.045, 250.165, 255.135**

**Notice and comments, draft titles, 250.067**

**Certification, 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**

**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**

**Cities (Cont.)**
- 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
  - Numbering measures, 254.108
  - Prospective petitions, 250.165
  - Psilocybin regulations, 475A.534, 475A.718
  - Retention, signature sheets and copy of measure, 250.235
  - Service districts, 451.487
  - Sports and convention facilities commission, creation, 263.210
  - Voters' pamphlets, see Voters' pamphlets, this topic

**Crimes and offenses**
- Circulator violations, persons liable for, 260.561, 260.563
- Employment discrimination for reporting violations, 659A.228
- False name, contributions, 260.402
- False statements, signatures, or certifications on petitions, 260.555
INITIATIVE AND REFERENDUM (Cont.)

Crimes and offenses (Cont.)
- Invalid signatures, criminal conviction etc. of person obtaining, 260.556
- Payment for signatures, 260.368, 260.558, CONST. IV § 1
- Racial and ethnic impact statements, 137.685
- Undue influence, 260.665

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

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

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

Effective date, CONST. IV § 1

Electronic templates, signature sheets, 250.052

Emergency measures, CONST. IV § 1

Explanatory statements
- Citizen panels, 250.141
- Drafting, committee, 251.05, 251.215
- Legislative Counsel Committee, preparation and filing, 251.225
- Not filed, printing measure without, 251.230
- Preparation and filing, appointed committee, 251.215
- Review, Supreme Court, petition, 251.235

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

Hatch Act, Little, 260.432

Heritage districts, 358.452

Highway lighting districts, 372.280

INITIATIVE AND REFERENDUM (Cont.)

Investigations, signature payment violations, 260.368

Legislative Counsel, duties, 173.140, 251.225

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

Legislative staff, vote explanations, 260.432

Library districts, 357.233

Little Hatch Act, 260.432

Local laws, land use planning or zoning ordinances, 215.130

Local option taxes, ballot title, 250.038

Mass transit districts, 267.170

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

Municipal mergers, CONST. XI § 2a

Nonhome rule counties, filing and signature requirements, petitions, 250.265

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, 250.155
- District measures, generally, 255.135
- Employment discrimination for reporting violations, 658A.289
- Filing, CONST. IV § 1
- Form, design, 250.015
- Petition committee, 260.118
- Prospective petitions, state measures, 250.045
- Public employees, political activities, 260.432
- Qualifications for signers, 250.025
- Signatures, see Signatures, this topic
- Treasurer, 260.118
- Withdrawal, 250.029

Port of Portland, 778.270

Proclamation, approved measures, Governor, 254.555

Public employees, political activities, 260.432

Public records, see Records, this topic

Racial and ethnic impact statements, 137.685

Radio and data districts, 403.502

Records
- Chief petitioners, detailed accounts, 260.262
- Citizens’ Initiative Review Commission contributions, 250.147
- City measures, approved, 250.346
- County measures, approved, 250.235
- Signature as public record, 260.556
- Signature obtaining, 260.556
- State measures, approved, 250.135

Recount, 258.290

Real assessment districts, counties with population of 19,000 to 25,000, 371.416
INITIATIVE AND REFERENDUM (Cont.)

Rules

Ballot titles, draft, providing notice for comments, 250.067
Campaign finance, 260.118
Citizen review, 250.137, 250.139, 250.141
Criminal records checks, 250.048
Petitions, 250.015, 250.045, 250.048
Registration and training, 250.048
Signature verification, 250.105, 250.215, 250.315, 255.175
Tax elections, 250.031
Templates, official, cover and signature sheets, 250.052
Violations, circulators, liability, chief petitioners, 260.561

Rural fire protection districts, 478.231
Sanitary districts, 255.535
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, 280.015
Signature payment violations, investigations, 280.368
Verification of petition signatures, 250.105, 250.215, 250.315, 255.175

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

Signatures

Accounts of chief petitioners, 260.262
Bond referrals, 287A.150
City measures
(Generally), 250.265, 250.305
Signature sheet requirements, 250.265
Verification, 250.315
Constitutional provisions, CONST. IV §1
Copying, prohibition, 250.027
County measures
(Generally), 250.165
Nonhome rule counties, 250.205
Signature sheet requirements, 250.165
Verification, 250.215
County or district only affected, percentage, 250.095

Crimes and offenses, see Crimes and offenses, this topic

District measures, 255.135, 255.165
Electronic templates, signature sheets, 250.052
Invalid signatures, criminal conviction etc. of person obtaining, 260.556
Original signatures, acceptance without, 250.043

Payment

Petition circulators, see Circulators, this topic
Signing or not signing petition, 260.558
Public record, signature as, 250.027
Qualifications for signers, 250.025
Removal from petition by elector, 250.025

Sheets

Alteration of information on, 260.567
City measures, requirements, 250.265
Copies, retention, 260.262
County measures, requirements, 250.165
Design and paper quality, 250.015
District measures, requirements, 255.135
Failure to certify, circulator, effect, 250.042
Monthly filing, 250.105
Sale or purchase, prohibition, 260.558
State measures, requirements, 250.045, 250.052
Templates, official, 250.052

INITIATIVE AND REFERENDUM (Cont.)

Signatures (Cont.)

State measures
(Generally), 250.105
Invalid signatures, criminal conviction etc. of person obtaining, 260.556
Prospective petitions, 250.045
Verification, 250.105, CONST. IV §1
Statistical sampling, 250.105, 250.215, 250.315, 255.175
Templates, official, signature sheets, 250.052
Verification, 250.105, 250.215, 250.315, CONST. IV §1

Single subject, constitutional amendments, CONST. IV §1

Single-subject determination
City measures, 250.270
County measures, 250.168
Districts, 255.140

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

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

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

Statements
Citizen panels, 250.141
Contributions and expenditures, 260.118
Explanatory, voters’ pamphlets, see Explanatory statements, this topic
Financial impact, see Financial impact, this topic
Organization, petition committee, 260.118
Petition signatures, obtaining, money payment, 250.045, 250.165, 250.265, 255.135
Racial and ethnic impact statements, 137.685
Sponsorship, petition, state measures, 250.045

Successful measures, proclamation, Governor, 254.555
Supermajority vote, generally, CONST. II §23

Taxation, see ELECTIONS

Television and radio broadcasts, supplementing voters’ pamphlets, 251.295
Television translator districts, 354.650
Templates, official, cover and signature sheets, 250.052

Tribal governments, financial impact estimates, 250.125

Veto power, CONST. IV §1

Violations, see Crimes and offenses, this topic

Voters’ pamphlets
(Generally), 251.185
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
Antitrust actions, 646.760
Archaeology law, 358.925, 358.928
Architects, 671.220
Art therapists, 676.613
Athletic trainers, 676.613
Banks and banking, see BANKS AND BANKING
Barbers, hair designers, and cosmetologists, 676.613
Behavior analysis, 676.613
Bias crimes, 30.198
Body art practitioners, 676.613
Boiler and pressure vessel law, 480.530
Building code, 455.083, 455.775
Business names, 648.135
Cemeteries and crematoria, 97.825, 692.385
Charge card solicitation, 646A.230
Child care facilities, 329A.370, 329A.992
Cigarette reduced ignition propensity, 476.765
Cities, ordinances, enforcing, 30.315
Collection agencies, 697.087
College assignments, sale, 165.114
Commercial fishing, 508.502, 509.910
Commodities contracts, enforcing compliance, 645.225
Commodity commission assessments, enforcement, 576.365
Construction contractors, 701.098

INJUNCTIONS (Cont.)

Consumer personal data, control and processing, 646A.589
Controlled substances, precursor substances, 475.949
Cooperative corporations, 62.365, 62.850
Coordinated care organizations, 415.204, 415.265
Corporations, shell entities, 60.661
Cosmetics, animal testing, 646A.025
Courts, ordinances, enforcing, 30.315
Credit practices, trade regulation, 646A.230, 646A.244
Credit union, misrepresentation, 723.026
Dairy products plants, 621.010
Dams, 540.473, 541.545
Dealers, motor vehicle, franchises, 650.150, 650.170
Debt management service providers, 697.762
Dental practice law, 679.027, 679.180
Denturists, 676.613
Dietitians, 676.613
Discount medical plan organizations, 735.643
Discrimination, generally, 650A.885
Dissolution, annulment, or separation, see DIS-SOLUTION, ANNULMENT, OR SEPARATION
Documents of title, Uniform Commercial Code, rights of purchaser, 77.6020
Economic development projects, 285B.368
Educational assignments, sale, 165.114
Ejection, against permanent, 12.040
Elections, false publication, 260.537
Electrologists, 676.613
Elevator Safety Law, 460.145
Employment, see LABOR AND EMPLOYMENT
Energy facility regulation, 469.563
Engineer law, 672.215
Entry to or exit from public roads, 374.415, 374.430
Environmental health specialists, 676.613
Escrow agents, 197.390, 696.545
Estheticians, certified advanced, 676.613
Farm implements, supplier agreements, 646A.322
Fill and removal, 196.860, 196.870
Fire protection, forest operations, 477.605
Fish and wildlife, see FISH AND WILDLIFE
Food law, 616.220, 616.750
Forester, State, orders, compliance, 527.690
Franchise sale regulation, 650.065
Fraternal benefit societies, 748.509
Fryers, labels, 619.380
Funeral service practitioners and embalmers, 692.385
Genetic counselors, 676.613
Geothermal resources, 522.810
Going out of business sales, 646A.112
Grain warehousing, 586.285, 586.525
Hazardous substance regulation, 453.125
Hazardous waste disposal, 466.200, 466.210
Health care entities, material change transactions, 415.501
Health care facility interference, 30.851
Health care facility licensing, 441.038
Health care professionals, practice after suspension or revocation, 576.220, 576.230
Health Licensing Office, general authority, 676.613
Health maintenance organizations, licensing, 441.038
Hearing aid specialists, 676.613
Highway signs, 377.777
Homeless persons, noncamping use of public property, 195.530
Housing, 456.118, 456.205, 456.264, 456.685
INJUNCTIONS (Cont.)

Human remains, displaying unlawfully, 97.207
In-home care agencies, 443.327
Installment sales law, 83.180, 83.190
Insurance, see INSURANCE AND INSURERS
Interfering with health care facility, 30.851
Jurisdiction, county judges, 5.030, CONST. VII (Orig) §13
Labor and employment, see LABOR AND EMPLOYMENT
    Lactation consultants, 676.613
Land surveyor law, 672.215
Land use planning, see LAND USE PLANNING
Landscaping Contractors Board, State, 671.557
Law enforcement agencies
Abuse of vulnerable person, 124.125
Hiring, records requests, 181A.668
Restraining and protective orders, see Restraining and protective orders, this topic
Licensing, occupational or professional, violations, 670.325
Limitations, statute of, effects, 12.210
Limited liability companies, shell entities, 63.661
Liquor, see ALCOHOLIC BEVERAGES
Local government boundary commissions, 199.464
Long term care facilities, 441.038, 676.613
Mail agents, 646A.348
Marijuana waste cleanup, illegal sites, 475C.459
Marine Board, State, navigational obstructions, 830.110
Massage therapists, 687.021
Master Settlement Agreement (tobacco), state enforcement, 180.455, 180.494
Medicine, unlicensed practice, 677.325
Metropolitan service districts, ordinances, 268.360
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
Paramilitary activity, 30.847
Physical therapists, 688.140
Pipelines, site regulation, 469.563

INJUNCTIONS (Cont.)

Pollution control, 468.100, 468B.142
Polygraphs, noncomplying, 703.310
Polysonomographic technologists, 676.613
Practice of law, unauthorized, 9.166
Precursor substances, 475.949
Preliminary (generally)
(Generally), ORCP 79
Application of rule, ORCP 79E
Availability, ORCP 79A
Consolidation, hearing and trial, ORCP 79C
County courts, 5.030, CONST. VII (Orig) §13
Form and scope, ORCP 79D
Hearing, ORCP 79B
Notice, ORCP 79C
Security, ORCP 82A
Prevailing rate of wage and overtime pay, payment, future failure to pay, 279C.850, 279C.870
Private information, improper disclosure, 30.835
Private schools, compelling compliance with certain laws, 30.849
Private security services, unlicensed entities, 181A.918
Protective orders, see Restraining and protective orders, this topic
Psychologists, 675.150
Public employee strikes, 243.726
Public health laws, 431.155
Public meetings law, 192.680
Public servants, criminal conduct directed at, 30.405, 30.407
Public utilities, 756.180, 758.465
Racketeering activities, 166.725
Radiation control, 453.715
Real estate activity, unlicensed, 696.397
Recreation trails, 390.986
Removal and fill, 196.860, 196.870
Rentals agreements, residential, 90.360, 90.401
Reproductive health care, generally, 435.245
Respiratory therapists, 676.613
Restraining and protective orders
(Generally), ORCP 79
Application of rule, ORCP 79E
Arrests, violations, certain orders, 133.310, 133.381
Availability, ORCP 79A
Child abuse, juvenile court procedure, 419B.845, 419B.846
Commodities contracts, enforcing compliance, 645.225
Contents and duration, ORCP 79B
Deadly weapons, extreme risk protection orders, see WEAPONS AND FIREARMS
Debt management service providers, 697.762
Disabilities, persons with, abuse, 124.010, 124.012, 124.022, 124.030, 124.035
Dissolution or modification, ORCP 79B
Dissolution, annulment, or separation, see DISSOLUTION, ANNULMENT, OR SEPARATION
Elections, false publication, 260.537
Family abuse and violence, see FAMILY ABUSE AND VIOLENCE
Foreign
(Generally), 24.190
False, providing, 133.318
Form and scope, ORCP 79D
Grand jury records and reports, 132.270
Hope Card Program, 180.720
Notices or orders, service, ORCP 81B
Nuisance abatement, 105.550 et 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

I-36
INJUNCTIONS (Cont.)

Restraining and protective orders (Cont.)

- Security, ORCP 82A
  - Senior abuse, 124.010, 124.012, 124.022, 124.030, 124.035
- Service, see PROCESS
  - Sex offenses, see SEX OFFENSES
- Stalking protective orders, see STALKING
- Tax Court, confidential information, 305.430
- Unmarried parents, proceedings, health and life insurance obligations, 109.103
- Without notice, granting, ORCP 79B
- Retail installment sales law, 83.180, 83.190
- Risk retention groups, hazardous financial condition, 735.355
- Scenic waterway violations, 390.925
- Secured transactions, sale of collateral, 79.0625
- Securities, see SECURITIES
- Separation suit pendency, 107.095
- Service mark infringement, 647.105, 647.107
- Sewage facilities
  - Municipalities, service charges, 454.030
  - Subservice disposal systems, 454.645
- Sexual offense therapists, 676.613
- Sham sales, 646A.112
- Sign language interpreters, licensed, 676.613
- Signs, highways, 377.777
- Smoking, vaporizing, etc. in public places, 433.860
- Solicitations, payment cards, 646A.230
- Solid waste control, 459.376
- South Slough National Estuarine Research Reserve, 273.558
- State seal, improper use, 186.025
- Student loan servicing, 725A.503
- Subdivision and series partition control, 92.495
- Surface mining land reclamation, 517.880
- Swimming pools, 448.060
- Swine feeding, 600.120
- Telecommunications utilities, 756.180
- Temporary restraining orders, see Restraining and protective orders, this topic
- Temporary staffing agencies (health care), 676.613
- Timber removal, taxes due, 305.410, 311.425, 311.490
- Time share estates, 94.930
- Trade practices, unlawful, see TRADE REGULATION AND COMPETITION
- Trade secrets, misappropriation, 646.463
- Trademark infringement, 647.105, 647.107
- Unarmed combat sports and entertainment wrestling, 463.995
- Unauthorized practice of law, 9.166
- Unemployment insurance, employer deposit or bond, 657.508
- Union labels, 661.250
- Unit ownership, sales, 100.905
- Unlawful employment practices, generally, 659A.385
- Unlawful trade practices, see TRADE REGULATION AND COMPETITION
- Urban flood safety and water quality district, 550.400, 550.410
- Vending machines, food, 624.420
- Veterinary medical laws, 686.270
- Wages, unpaid, 652.340
- Warehousing, grain, 586.285, 586.525
- Waste water specialists, 676.613
- Water, see WATER AND WATER RIGHTS
  - Weights and measures, security seal violations, 618.506, 618.516, 618.531, 618.541, 618.995
  - Wells, water, 537.781

INJUNCTIONS (Cont.)

Workers’ compensation, see WORKERS’ COMPENSATION
- Zoning, see LAND USE PLANNING

INJURY OR DESTRUCTION

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

INMATES

- Correctional institutions, see CORRECTIONAL INSTITUTIONS AND PROGRAMS
- State institutions, see STATE INSTITUTIONS

INNOCENCE

- See CRIMES AND OFFENSES

INNOVATION BOND ADMINISTRATION FUND, OREGON

- (Generally), 284.749

INNOVATION BOND FUND, OREGON

- (Generally), 284.746, 284.747

INNOVATION COUNCIL, OREGON

- (Generally), 284.701 et seq.
- Appropriations, see STATE FINANCE
- Bonds
  - (Generally), 284.746
    - Definitions, 284.745
    - Oregon Innovation Bond Administration Fund, 284.749
    - Oregon Innovation Bond Fund, 284.746, 284.747
    - Oregon Innovation Debt Service Fund, 284.748
- Proceeds, use, 284.746
- Committees, 284.706
- Contracts, 284.706, 284.711, 284.740, 284.742
- Creation, 284.706
- Definitions, 284.701
- Duties and powers, generally, 284.706, 284.711
- Fees, 284.711, 284.742
- Meetings, 284.706
- Members, 284.706
- Oregon Innovation Fund, see INNOVATION FUND, OREGON, generally
- Reports, 284.715
- Rules, 284.706, 284.742
- Signature research centers, 284.740
- State plan for innovation and economic competitiveness, 284.715

INNOVATION DEBT SERVICE FUND, OREGON

- (Generally), 284.748
INSOLVENCY

(Continued.)

Pawnbrokers, license denial, 726.075
Psilocybin Services Act, Oregon, 475A.243
Retirement benefits, public employees, 237.980, 238.445
Sale of goods, see SALES
Secured debts, evaluating collateral, dividend, 33.610
Secured parties, rights on disposition of collateral, 79.0315
Security broker-dealers, salespersons, mortgage brokers, investment advisers, 59.205, 59.265, 59.790
Vocational rehabilitation payments, exemption, 344.580
Voidable transactions, insolvency described, 95.210
Workers’ compensation, see WORKERS’ COMPENSATION

INSPECTIONS AND INSPECTORS

See also EXAMINATIONS AND TESTS
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 and devices, see AMUSEMENT RIDES AND DEVICES
Animal feeding operations, 468B.215, 468B.217
Animal rescue entities, 609.415, 609.420
Apiary Inspector, Chief, 602.020
Athletic trainers, 676.618, 688.715
Audits, see AUDITS AND AUDITING, generally
Backflow assemblies and cross-connections, 448.279
Bees, 602.020
Beverage container redemption, compliance, 459A.742
Body art practitioners, facilities, 676.618, 690.365, 690.405
Boilers and pressure vessels, see BOILERS AND PRESSURE VESSELS
Buildings, see BUILDINGS
Campaign finance statements, 260.205, 260.215
Cemeteries, 692.320
Charitable Prescription Drug Program, 689.776
Child care facilities, see CHILD CARE FACILITIES
Child-caring agencies, see CHILD-CARING AGENCIES
Christmas tree growers, licensing, 571.510, 571.560
Cigarettes, see TOBACCO, SMOKING, AND INHALANT DELIVERY SYSTEMS
Commercial fishing, see COMMERCIAL FISHING
Compost toilets, 447.124
Condominiums, see CONDOMINIUMS
Construction, see CONSTRUCTION AND CONSTRUCTION CONTRACTORS
Contraceptives, condom stock, 435.105
Corporate shareholder meetings, 60.223
Correctional facilities, local, 169.040, 169.070
County auditors, books, 210.220
Crematories and alternative disposition facilities, 692.320
Dams, see DAMS AND RESERVOIRS
Denturists, facilities, 676.618
Dismantlers and dismantling businesses, 810.480, 822.130, 822.133

INSOLVENCY

See also BANKRUPTCY
Assignees or donees, tax liability, 314.310
Banks, see BANKS AND BANKING
Consumer finance license applicants, denial, 725.145
Cooperative corporations, liquidation, 62.695
Coordinated care organizations, see COORDINATED CARE ORGANIZATIONS
Credit unions, persons in articles of incorporation, certificate of approval, denial, 729.014
Grain warehousemen, 586.525, 586.527, 586.529
Health care service contractors, 750.085, 750.095
Insurance and insurers, see INSURANCE AND INSURERS
Judgments, bankruptcy discharge, 18.238
Marijuana laws, 475C.025
Medical, hospital services, employers, employee fees, 652.710

INSOLVENCY

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

INNOVATIVE GRANT PROGRAM

(Generally), 137.681, 137.682

INNOVATIVE PARTNERSHIPS PROGRAM, OREGON

See TRANSPORTATION

INNS

See HOTELS AND MOTELS, generally; TOURIST FACILITIES, generally

INOCULATIONS

See VACCINATIONS, IMMUNIZATIONS, AND INOCULATIONS, generally

INQUESTS

See DEATH

INSANITY

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

INSECTS

Bees, see BEES, generally
Farm use zones, cultivation, insect species, 215.203, 215.283
Forest pest control, see FORESTS AND FORESTRY
Grazing lands, common school, protection, 273.815
Mobile home or manufactured dwelling parks, unsuitable siting, 446.100
Pesticides and pests, see PESTICIDES AND PESTS, generally
Potato, control methods research, 567.005
Stings, allergen treatment, see ALLERGIC RESPONSE TREATMENT, generally
Tourist facilities, control, 446.330
Vector control, see VECTOR CONTROL, generally

INSOLVENCY

See also BANKRUPTCY
Assignees or donees, tax liability, 314.310
Banks, see BANKS AND BANKING
Consumer finance license applicants, denial, 725.145
Cooperative corporations, liquidation, 62.695
Coordinated care organizations, see COORDINATED CARE ORGANIZATIONS
Credit unions, persons in articles of incorporation, certificate of approval, denial, 729.014
Grain warehousemen, 586.525, 586.527, 586.529
Health care service contractors, 750.085, 750.095
Insurance and insurers, see INSURANCE AND INSURERS
Judgments, bankruptcy discharge, 18.238
Marijuana laws, 475C.025
Medical, hospital services, employers, employee fees, 652.710
INSPECTIONS AND INSPECTORS (Cont.)
Drug manufacturing sites, decontamination, 453.900
Drug take-back programs, 459A.236
Dry cleaning facilities, 466.935
Earthquake-damaged structures
Entry and inspection, 455.448
Inspection warrant, etc., 455.448
Eggs, 632.761, 632.840, 632.847
Electricity, see ELECTRICITY
Electrologists, facilities, 676.618, 690.365, 690.405
Elevators, see ELEVATORS
Energy facility siting, 469.430, 469.564
Environmental health specialists, facilities, 676.618
Field burning, compliance, 468A.580, 468A.585
Fires and fire prevention, see FIRES AND FIRE PREVENTION
Fish and wildlife, see FISH AND WILDLIFE
Food, see FOOD AND BEVERAGES
Forest Practices Act, Oregon, generally, 527.630, 527.704
Funerals and funeral businesses, 692.320
Grain, see GRAIN
Hair design, barbering, and cosmetology facilities, 676.618, 690.225
Hazardous wastes and materials, see HAZARDOUS WASTES AND MATERIALS
Health Licensing Office, general authority, 676.618
Hearing aid specialists, facilities, 676.618, 694.155
Hemp Commission, Oregon, 571.459, 571.480
Home health care providers, 443.019, 443.085, 443.105
Home inspectors, see CONSTRUCTION AND CONSTRUCTION CONTRACTORS
Hospitals, see HOSPITALS AND HEALTH CARE FACILITIES
Hydraulic structures, generally, 540.355
In-home care agencies, 443.315
Indictments, 132.410, 132.420, 132.990
Initiative and referendum, chief petitioner accounts, 260.262
Labor and employment, see LABOR AND EMPLOYMENT
Land, entry upon, ORCP 43
Landscape Contractors Board, State, 671.550, 671.555
Lead-based paint activities, 431A.355
Levees, 540.355
Liquefied petroleum gas, see LIQUEFIED PETROLEUM GAS
Liquor, see ALCOHOLIC BEVERAGES
Livestock, see LIVESTOCK
Lottery drawings, security, 461.230
Marijuana, see MARIJUANA
Maritime Pilots, Oregon Board of, 776.126
Massage therapists, 687.123
Mattress stewardship program, 459A.180
Medical imaging practitioners, 688.560, 688.595
Midwives, facilities, 676.618
Mobile homes and manufactured structures, see MOBILE HOMES AND MANUFACTURED STRUCTURES
Motor carriers, see MOTOR CARRIERS
Motor vehicles, see MOTOR VEHICLES
Nontransplant anatomical research recovery organizations, 438.720
Novelty lighters, enforcement, 476.846, 476.856
Oil and gas facilities, see OIL AND GAS
Onions, 632.211
Pests and pesticides
Nurseries, Christmas tree growers, 571.560

INSPECTIONS AND INSPECTORS (Cont.)
Pests and pesticides (Cont.)
Records, 634.146, 634.322
Pollution, air or water, 468.095
Polysonomographic technologists, facilities, 676.618
Preliminary hearings, statements, depositions and memoranda, permitting, penalty, 133.990
Prevailing rate of wage, public works, 279C.850, 651.120
Producer responsibility program, 459A.962
Psilocybin, see PSYLOCYBIN
Public records, see PUBLIC RECORDS
Public utilities, see PUBLIC UTILITIES
Racketeering, 166.725, 166.739
Radioactive wastes and materials, 453.665, 453.685, 453.745, 469.564, 469.613
Railroads, see RAILROADS
Real estate marketing organizations, on-site inspection, 696.627
Recycling, producer responsibility program, 459A.962
Residential facilities, 443.415, 443.416, 443.417, 479.210 et seq.
Respiratory therapists, facilities, 676.618
Restaurants, see RESTAURANTS
Sales, goods, see SALES
Sewers and sewage systems, see SEWERS AND SEWAGE
Sexual offense therapists, facilities, 676.618
State lands, removal of materials, 273.235
State property, 279A.255
Swimming pools and facilities, 448.030, 448.040, 448.051
Tank vessel inspection program, 468B.375, 468B.380
Tanning facilities, 453.729
Timber and lumber, see TIMBER AND LUMBER
Tobacco, smoking, and inhalant delivery systems, see TOBACCO, SMOKING, AND INHALANT DELIVERY SYSTEMS
Trees
Highways, 366.365
Landlord-tenant law, 90.725, 90.727
Underground storage tank sites, 466.605
Veterinary facilities, 686.260, 686.690
Weights and measures, see WEIGHTS AND MEASURES
Wildlife, see FISH AND WILDLIFE
Wind erosion control, see WIND
X-ray machines, see X-RAYS

INSTALLMENT CONTRACTS, RETAIL
See RETAIL INSTALLMENT CONTRACTS, generally

INSTRUCTIONS
Jury, see EVIDENCE

INSTRUMENTS
Alteration, see ALTERATION OF INSTRUMENTS, generally
Forgery, see FORGERY, generally
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
INSURANCE AND INSURERS (Cont.)

Writings, see WRITINGS, generally

INSUFFICIENT EVIDENCE (Cont.)

Definition, 41.110
Involuntary dismissal of action, ORCP 54B

INSULIN

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

INSURANCE AND INSURERS (Generally), 733.210, 742.003, 743.915, 743.104
Abandoned or unclaimed property, generally, 98.314
Abuse of vulnerable persons, effect, 112.455 et seq.
Accused of the crime, 40.107
Accused of the crime, see 40.107
Accounts, organization, examination fees, 733.150
Accounting, record forms, methods, 746.425
Accidents, 731.240
Actions and proceedings, 731.804, 737.235
Acquisitions and mergers, 732.517 et seq.
Activities prohibited, generally, 732.521
Approval, 732.527, 732.528, 732.529
Asset acquisition, 732.531
Change in control of insurer, application of laws, 732.537
Compensation, prohibitions, directors and officers, 732.325
Definitions, 732.518
Divestiture, notice, 732.521
Effect of merger or consolidation, 732.538
Equity valuation, 732.531
Foreign or alien laws, compliance, 732.536
Hearings, 732.526, 732.527, 732.544
Injunctions, 732.547
Jurisdiction, persons attempting control of domestic insurer, 732.541
Monopoly or substantial diminishment of competition, orders, 732.542, 732.544
Notification of acquisition, 732.539
Penalties, 731.988, 732.544
Post-approval procedures, 732.529
Procedures, generally, 732.523
Prohibited activities, generally, 732.521
Providing information to certain persons, requirement, 732.556
Purpose of statutes, 732.517
Rehabilitation grounds, 734.150
Remedies, violations, 732.547
Rules, 732.539
Severability of provisions, 732.546
Statement of acquisition, generally, 732.523, 732.533
Subsidiaries, 732.549

Actions and proceedings

Administrative procedure, see Administrative procedure, this topic
Appeals, see Appeal and review, this topic
Civil penalty, recovery, 731.988
Discovery, agreements or policies, ORCP 36B
Enforcement, generally, 731.256
Fire insurers, mutual, assessment recovery, 742.250
Insolvent insurers, claims, 734.270
Limitations, see LIMITATION OF ACTIONS AND PROCEEDINGS

Surplus lines insurers, 735.485, 735.490

Adjusters, see INSURANCE PRODUCERS, ADJUSTERS, AND CONSULTANTS, generally
Administrative procedure (Generally), 731.240

INSURANCE AND INSURERS (Cont.)

Administrative procedure (Cont.)
Acquisitions and mergers, 732.526, 732.527, 732.528, 732.544
Cease and desist orders, generally, 731.252
Police, firefighters, life insurance coverage, 243.055
Rating schedules, organizations, 737.340, 737.342

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

Adverse benefit determinations
Disability income insurance, 743B.260
Health insurance, see HEALTH INSURANCE

Adverse underwriting decisions
Basing on previous adverse decision, 746.660
Credit history or insurance score, use, 746.650, 746.661, 746.662, 746.663
Homeowner insurance, 742.277, 742.278, 746.650, 746.686, 746.687, 746.688
Previous, information concerning, 746.655
Reasons, providing applicant, policy holder or individual, 746.650

Advisory committees, 731.216

Affidavits
Claims, liquidation, rehabilitation of insurers, 734.280
Expenditures of insurers exceeding $100, 732.320
Foreign
Decisions, orders, enforcement, 731.258
Insurers, 731.362, 746.320, 746.330
Reciprocal insurers, financial statements, 731.370
Unauthorized insurers, actions against, 731.324, 746.320, 746.330

Aggregate insurance, 731.504
Agreements for rate modification, 737.312
Alien insurers, see Foreign and alien insurers, this topic

Amortization of rate, 734.710

Annuities, see ANNUITIES, generally
Antitrust law, permitted activities, 646.740

Appeal and review

Acquisitions, approval or disapproval, 732.528
Administrative procedure, see Administrative procedure, this topic
Adverse benefit determinations, see Adverse benefit determinations, this topic
Attorney fees, 742.061
Cease and desist orders of commissioner, 731.252
Certificate of authority suspension or revocation, 731.418
Delinquency proceedings, 734.120
Disability income insurance, 743B.260
Foreign decisions, orders, stay of proceedings, 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, 732.325
Separate account management committee, 733.230
INSURANCE AND INSURERS (Cont.)

**Application of statutes (Cont.)**
- 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, 742.038
- 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, 745.015

**Armed Forces membership association**, 748.601

**Articles of incorporation**, 732.095 et seq.

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

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

**Assignments**
- Cause of action against insurer, 31.825
- Deposited securities, to director, 731.620
- Directors, officers, employees of insurers, 743.228
- Exemption, creditors, 743.049
- Insolvent insurers, claims against, to guaranty association, 734.630
- Policies
  - (Generally), 743.043
  - Fire, 742.096, 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
  - Exemption, creditors, 743.049
  - Insolvent insurers, claims against, to guaranty association, 734.630
- Policies
  - (Generally), 743.043
  - Fire, 742.096, 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
  - Exemption, creditors, 743.049
  - Insolvent insurers, claims against, to guaranty association, 734.630

**Attachment of proceeds**, 18.352

**Attorney General, enforcement of law**, 731.256, 731.258

**Attorneys and law practitioners**
- Client security fund, exemption, 9.625
- Fees, see **ATTORNEY FEES**
- Insurance producer licensing exemption, 744.056
- Legal access providers, see **LEGAL ACCESS PROVIDERS**, generally
- Legal expense organizations, see **LEGAL EXPENSE ORGANIZATIONS**, generally
- Legal services insurance, see **LEGAL SERVICES INSURANCE AND CONTRACTORS**, generally
- Professional liability fund, see **BAI, OREGON STATE**
- Professional liability insurance, carrying, 9.080
- Reciprocal insurers, 731.370, 731.458, 731.470, 731.570, 731.840
- Service of process on, 746.320, 746.360
- Unauthorized insurer regulation, exception, 746.310

INSURANCE AND INSURERS (Cont.)

**Audits**
- Annual, 731.488
- Compliance self-evaluative audits, see **Compliance self-evaluative audits**, this topic
- Insurers, 731.300, 731.316
- Self-service storage facility insurance, 744.866

**Automobiles**, see **Motor vehicles**, this topic

**Banks**, see **BANKS AND BANKING**

**Bar, Oregon State**
- Client security fund, exemption, 9.625
- Property, 9.010

**Binders, contents, coverage**, 742.043, 742.048

**Blood tests, HIV, consent and disclosure**, 433.045

**Bodies, liability**, 30.290

**Boilers, pressure vessels**, 480.600

**Bonds and undertakings**
- (Generally), 731.652, 734.210
- Captive insurers, 735.162
- Delinquency proceedings, insurers, 734.210
- Department of Consumer and Business Services Director, 731.652, 734.210
- Foreign decisions, orders, stay of proceedings, 731.258
- Organization, operation, insurers, 732.105, 732.115
- Surety companies, see **SURETY COMPANIES**
- Unauthorized insurers, court actions, 731.328

**Bylaw provisions, incorporation, restrictions**, 742.033

**Canada**, see **CANADA**

**Cancellation**
- Bonds and undertakings, sureties, 742.358, 742.362, 742.366
- Commercial liability insurance, 731.482, 742.706
- Credit history or insurance score, use, personal insurance, 746.663
- Fire insurance, mutual insurer, 742.254
- Homeowner insurance, 742.277, 742.278, 746.687
- Motor vehicle insurance, driving record, prohibition, 746.260
- Premium finance agreements, 746.505
- Premium financing, regulation, 746.495, 746.505, 746.515
- Sureties, bonds and undertakings, 742.358, 742.362, 742.366

**Capital and surplus**
- See also **Liquidation and rehabilitation**, this topic
- (Generally), 731.554
- Advancements, withdrawal, reciprocal insurers, 731.570
- Captive insurers, 735.162
- Essential property insurance, association assessments, 735.065
- Financial statements, 731.574, 731.812
- Guaranty association, insolvent insurers, assessments, restriction, 734.570
- Impaired insurers, 732.155, 732.225, 732.230
- Reciprocal insurers, 731.566, 731.570
- Rehabilitation, grounds, 734.150
- Reinsurance, assuming insurers, 731.520
- Required capitalization, defined, 731.132
- Title insurers, 731.562

**Captive insurers**
- (Generally), 735.150 et seq.
- Actuarial opinion, annual, filing, 735.168
- Allowable risks, 735.168
- Application of statutes, 735.152, 735.164
- Asset management, captive reinsurers, 735.186
- Association captive insurers, 735.150, 735.164, 735.166, 735.172
- Business name, 735.160
- Capital and surplus requirements, 735.162
INSURANCE AND INSURERS (Cont.)

Captive insurers (Cont.)
- 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

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

INSURANCE AND INSURERS (Cont.)

Certificates of authority (Cont.)
- 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, 742.550
- 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
- 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
- Indemnification, 65.411

Charter provisions, incorporation, restrictions, 742.033

Charter schools, 338.115

Child care facilities
- Homeowner or fire policy, 742.260
- Liability insurance, 278.329

Civil penalties, see Fines and penalties, this topic
INSURANCE AND INSURERS (Cont.)

Claims
Administration not waiver, 742.056
Adverse benefit determinations, see Adverse benefit determinations, this topic
Defending, costs, stated liability limit, 742.063
Essential property insurance, payment, 735.095
Homeowner insurers, prohibited uses of claims, 746.686
Insolvency, see Guaranty of insolvent insurers, this topic; Liquidation and rehabilitation, this topic
Investigation, pretext interviews, 746.615
Management, rule, 278.120
Payment as discharge, 743.041
Third party liability claim settlements, notice, 731.492
Transfers, secured transactions, exception, 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

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
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

INSURANCE AND INSURERS (Cont.)

Compliance self-evaluative audits (Cont.)
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

Conflicts of interest, see ADVERSE OR PECUNIARY INTERESTS

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
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, Department of, see CONSUMER AND BUSINESS SERVICES, DEPARTMENT OF, generally

Contents, 742.021, 742.023, 742.028

Continuing education, licensees
Adjusters, 744.521
Consultants, 744.614, 744.665
Producers, 743.262, 744.072

Contracts and agreements
Corporate governance annual disclosures, 732.686, 732.689
Dental services contracts, 735.515
Exclusive agency, 732.215
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
INSURANCE AND INSURERS (Cont.)

Conviction of crime, application for consent to engage or participate in insurance business, 731.428

Cooperative corporations, insurance, indemnification liability, 62.478

Coordinated care organizations, see COORDINATED CARE ORGANIZATIONS, generally

Corporate taxation, see CORPORATE TAXATION

Corporations

Acquisitions and mergers, see Acquisitions and mergers, this topic

Captive insurers, see Captive insurers, this topic


Corporation law, application, 732.005

Dissolution, claims, 60.644

Foreign, see Foreign and alien insurers, this topic

Incorporators, 732.085

Indemnification, 60.411

Insurer powers, 732.205, 732.210

Name, 731.430, 735.160

Powers, 732.205, 732.210

Registered office, agent, 731.434

Stock, investments, 733.630, 733.635

Costs

Actions and suits

Liquidation, rehabilitation assessment objections, 744.440

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

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

Adverse benefit determination, 743B.001, 743B.260

Alien insurer, 731.082

Annuity, 731.154, 743.262

Authorized insurer, 731.066

Business entity, 731.116

Captive insurer, 735.150

Casualty insurance, 731.158

Certificate of authority, 731.072

Classes, exclusive, 731.150

Commercial liability insurance, 731.074

Construction, 731.052, 731.150

Corporate governance annual disclosure, 732.650

Covered life, 731.076

Department, 731.076

Director, 731.076

INSURANCE AND INSURERS (Cont.)

Definitions (Cont.)

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

Major disaster, 742.053

Marine and transportation insurance, 731.174

Mortgage insurance, 731.178

Mutual insurer, 731.142

Negotiate, 731.104

Own risk and solvency assessment, 732.650

Person, 731.116

Policy, 731.122, 743.103

Property insurance, 731.182

Reciprocal insurer, 731.142

Reinsurance, 731.126

Reinsurance intermediary broker, 744.800

Reinsurance intermediary manager, 744.800

Required capitalization, 731.132

Retail insurance producer, 744.093

Sell, 731.104

Solicit, 731.104

State, 731.136

Stock insurer, 731.142

Subscriber, 731.142

Surety insurance, 731.186

Surplus lines insurance, 731.144

Title insurance, 731.190

Transact insurance, 731.146, 731.486

Travel insurance, 744.101

Unauthorized insurer, 731.066

Wet marine and transportation insurance, 731.194

Wholesale insurance producer, 744.093

Delinquency proceedings, see Liquidation and rehabilitation, this topic

Delivery of policy, 742.046

Dentists and dentistry, see DENTISTS AND DENTISTRY

Deposits

Acceptance, Department of Consumer and Business Services, 731.604

Amount, 731.624, 731.628

Assets, as, financial condition, 733.010

Assignment, securities, 731.620

Consumer and Business Services, Department of, 731.608, 731.628

Deficiency, determination, 731.616

Depository banks, contracts, Department of Consumer and Business Services Director, 731.642

Duration, 731.648, 731.652

Eligible assets, 731.640

Exchange of assets, 731.612

Foreign and alien insurers

(Generally), 731.624, 731.636
INSURANCE AND INSURERS (Cont.)

Deposits (Cont.)
Foreign and alien insurers (Cont.)
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
Realty transfers, 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
Disability income insurance, adverse benefit determinations, 743B.260
Disasters, see Emergencies and disasters, this topic
Disclosure, information, see Information collection, use, and disclosure, this topic
Discount medical plans, see DISCOUNT MEDICAL PLANS, generally
Discovery, agreements or policies, ORCP 36B
Discrimination
(Generally), 746.015
Domestic or sexual violence victims, 746.015
Driving record, 746.260
Geographic location, Portland, 746.018
Health insurance, see HEALTH INSURANCE
Insurers and agents, discriminating against, 746.160
Life settlement contracts, 744.382
Organ or tissue donations or transplants, 441.078, 746.023
Policy terms and conditions, 746.015
Rates, 737.310, 737.615, 731.615, 731.018
Rating organization services, 731.360
Unmarried women, health insurance, 743A.084
Disposition of revenues, 731.292
Dissolution, annulment, or separation, see DISSOLUTION, ANNULMENT, OR SEPARATION
Dissolution, insurers, voluntary, 732.235
Dividends and distributions
Captive insurers, 735.162
Holding companies, 732.576
Impaired or insolvent insurers, 734.840
Recovery, 732.592
Restrictions, generally, 732.225
Domestic insurers
(Generally), 732.005 et seq.
Corporation law, application, 732.005

INSURANCE AND INSURERS (Cont.)

Domestic insurers (Cont.)
Defined, 731.082
Holding company registration, see Holding companies, registration, this topic
Home office, 732.245
Mutual insurers, see Mutual insurers, this topic
Organization, 732.015 et seq.
Rules
(Generally), 732.572
Acquiring shares, 732.410
Actuary, opinion, 733.304
Holding companies, 732.572
Home office, 732.245
Report to shareholders, 732.460
Shares, own, acquisition, 732.410

Domestic violence victims, discrimination, 746.015

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

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

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

Effective date of coverage, 742.048

Electronics, portable, see PORTABLE ELECTRONICS INSURANCE, generally

Embezzlement, rehabilitating domestic insurer, order, 734.150

Emergencies and disasters
(Generally), 731.870
Continuity of insurer's management, 732.250
Emergency road service, Insurance Code exemption, 731.036
Fires, see Fires and fire prevention, this topic
Governer's declaration, effect, 731.870
Homeowner insurance, see Homeowner insurance, this topic
Reimbursements, private emergency responders, 746.137
Total loss of residence contents, procedures, 742.053

Enforcement of laws
(Generally), 731.016, 731.256
Attorney General, assistance, 731.258
Cease and desist orders, generally, 731.252
Complaints, use, 731.280
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

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
INSURANCE AND INSURERS (Cont.)

Examinations, see Investigations and examinations, this topic
Excess coverage, premium return, 742.058
Exchange facilitators, 673.810
Exchange of information, see Information exchanges, this topic
Exclusive agency contracts, 732.220
Execution
Decisions, orders, foreign, enforcement, 731.258
Indemnity of debtor, levy on, 18.352
Exemptions
Certificates, 731.042, 731.374
Fraternal benefit societies, 748.601
Guaranteed asset protection waivers, 646A.773
Insurance Code, generally, 731.036, 731.042
Proceeds, creditors, 743.046 et seq.
Securities Law, 59.035, 731.046
Expenditures, insurers, approval, 732.220
FAIR Plan Association
732.320
Expenditures, insurers, approval, 732.320
FAIR Plan Association
732.320
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, 735.075
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
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 AND INSURERS (Cont.)

Fees (Cont.)
Insurance producers, adjusters, and consultants, see INSURANCE PRODUCERS, ADJUSTERS, AND CONSULTANTS
Long term care insurance, public employees, 243.291
Mortgage insurers, waiver request, 731.516
Motor vehicle rental companies, licensure, 744.858
Organization, stock insurers, 732.025
Portable electronics insurance, limited license, 646A.823
Prohibited, state officers and employees, 731.228
Rating organization license, 735.355
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

Filing
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
Name, capital stock subscriptions, applications, 732.135
Nonforfeiture law, operative date, 743.204
Organization permit applications, 732.055, 732.065
Policy forms, 742.003, 742.004, 743.015
Premiums, computation, life, compliance notice, 743.216
Process service, notice, demand, 731.434
Proxy solicitation material, 732.415
Rates, plans, schedules, 737.205, 737.320, 742.004, 743.015 et seq., 750.655
Reciprocal insurers, 731.369, 731.370
INSURANCE AND INSURERS (Cont.)

Filings (Cont.)
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
Wild marine and transportation insurance taxes, 731.828, 731.834

Financial institutions, see FINANCIAL INSTITUTIONS

Financial statements, 731.574, 731.812, 735.172

Filers and penalties
(Generally), 731.988, 731.992
Acquisitions, violations, 731.988, 732.544
Annuites, sale or recommendation, producer or insurer violations, 743.262
Health insurance, see HEALTH INSURANCE
Holding companies, 731.988, 732.584
Motor vehicle rental companies, 744.858
Portable electronics insurance, 646A.841
Risk retention groups, subjection to, 735.345
Self-service storage facility insurance, 744.868
Travel insurance, 744.107

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
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
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

INSURANCE AND INSURERS (Cont.)

Fire insurance (Cont.)
Waiver, 742.220, 742.222

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

Fireworks sales or displays, 480.150

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

Forms
Assessment policies, 742.036
Filing and approval, policy forms, generally, 742.003, 742.004, 742.005, 742.007
Fire insurance policies, 742.206
Health insurance, see HEALTH INSURANCE
Holding companies, registration, 732.552, 732.553, 732.554
Information disclosure authorization, 746.630, 746.668
Proof of loss, 742.053, 742.056

Fraternal benefit societies, see FRATERNAL BENEFIT SOCIETIES, generally
Fraud, see FRAUD AND DECEIT

Funeral expenses, 743.038
Garages and repair shops, see GARAGES AND REPAIR SHOPS

Genetic tests, use, insurers, 746.135

I-47
INSURANCE AND INSURERS (Cont.)

Governmental insurers, authorization prohibited, 731.390
Grain in storage, 586.315, 587.040

Grouping
Employers, dividend purposes, experience, workers’ compensation, 746.145
Fictitious groupings, see Fictitious groupings, this topic
Persons or risks, experience, dividend purposes, marine, casualty or surety insurance, 746.150

Guaranty of insolvent insurers
See also Liquidation and rehabilitation, this topic
(Generally), 734.520, 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, 734.650
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
Liquidation, insolvent insurer, 734.695
Life and Health Insurance Guaranty Association, Oregon, see LIFE AND HEALTH INSURANCE GUARANTY ASSOCIATION, OREGON, generally
Notices
(Generally), 734.555
Insurer assessment, insolvency, impairment, 734.570, 734.610, 734.620, 734.650
Offset, assessments, tax liability, members, 734.575
Paid claims, recovery, 734.695
Plan of operation, 734.550, 734.590, 734.600
Purpose of law, 734.520
Recovery of paid claims, 734.695
Registered agent, 734.555
Regulation as insurer, 734.660
Reports, 734.650, 734.660
Rules, 734.579, 734.590, 734.820
Service of process, 734.555
Statutes, purpose, construction, application, 734.520, 734.530, 734.540, 734.710
Tax liability, members, offsets, assessments, 734.575
Taxes, fees, exemption, 734.670

Guardian and ward
Health, blanket, benefit payments, 743.543
Mutual, voting, minors, 732.470

INSURANCE AND INSURERS (Cont.)

Hazardous wastes and materials, see HAZARDOUS WASTES AND MATERIALS
Health, see HEALTH INSURANCE, generally

Hearings
(Generally), 731.240
Accounting, asset disallowance, 733.140
Acquisitions and mergers, 732.526, 732.527, 732.544
Capital impairment, 732.225
Cease and desist orders, 731.252
Certificate of authority suspension or revocation, 731.414, 731.418
Exclusive agency contracts, disapproval, 732.220
Holding company registration, 732.567, 732.568
Investments, disposal, 733.750
Motor vehicle policies, cancellation information, 742.572
Organization of insurers, applications, 732.045
Police, firefighters, life insurance coverage, 243.055
Rate recommendations of advisory organizations, 737.510
Rating law violations, 737.045, 737.215, 737.342
Rating organizations, 737.360, 737.365
Rating schedules, 737.045, 737.215, 737.320, 737.340, 737.342

HIV tests, consent and disclosure, 433.045

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
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
INSURANCE AND INSURERS (Cont.)

Home protection insurance (Cont.)

Home protection insurers (Cont.)

Unearned premium reserve, maintaining, 733.095
Policy, contents, 742.280
Rates, 737.310
Real estate licensees, transactions, license exemption, 744.056
Rules, 733.685, 742.280

Home solicitation sales, 83.710

Homeowner insurance

See also Property and casualty insurance, this topic
(Generally), 742.270
Adverse underwriting decisions, 742.277, 742.278, 746.650, 746.686, 746.687, 746.688
Cancellation, 742.277, 742.278, 746.687
Child care facilities, 742.260
Claims, insurer use, prohibitions, 746.686
Defined, 746.600
Emergencies and disasters
(Generally), 742.273
Total loss, procedures, 742.053
Wildfire risks, 737.310, 742.277, 742.278
Estimates of costs to rebuild or replace, 742.276

Homicide, effect, 112.455 et seq.

Immunities, see PRIVILEGES AND IMMUNITIES

Immunity, legal action, 734.690, 734.870

Impaired insurers, see Liquidation and rehabilitation

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

Incorporators, 732.085

Indemnity, see INDEMNIFICATION

Independently procured insurance, see Surplus lines, this topic

Information collection, use, and disclosure

See also Confidential information, this topic
Adverse underwriting decisions, see Adverse underwriting decisions, this topic
Agent for service of process, 746.675
Annual statistical report, 731.264
Application, certain statutes, 746.609, 746.610
Authorization forms, 746.630, 746.668
Captive insurers, 735.152, 735.156
Complaints, generally, 731.264
Definitions, 746.600
Depository institutions, disclosures to customers, 746.217
Exchanges, see Information exchanges, this topic
Fair Credit Reporting Act (federal), relationship, 746.668
False pretenses, obtaining information, 746.690
Health information, see HEALTH INFORMATION, generally

Health insurance exchange, see HEALTH INSURANCE EXCHANGE

Homeowner insurance, 746.650, 746.686, 746.687, 746.688
Investigations and examinations, see Investigations and examinations, this topic
Investigative consumer reports, 746.635
Limitations and conditions, 746.655, 746.668
Marketing and research surveys, 746.625
Notice, information practices, 746.620, 746.668
Personal representative of deceased person, 746.611

Pretext interviews, 746.615
Prospective insured, insurance producer informing, 742.009
Purpose, statement of, 746.605

INSURANCE AND INSURERS (Cont.)

Information collection, use, and disclosure (Cont.)

Recorded personal information
Access, 746.640
Correction, amendment or deletion, 746.645
Remedies, 746.680
Request, recorded personal information, 746.640
Retaliatory tax enforcement, disclosures, 731.859
Valuation of reserve liabilities, 733.337

Information exchanges
(Generally), 731.730 et seq.
Disclosures prohibited, certain, 731.735
Insurance filings, annual statement blank, 731.730
Liability immunity, 731.731, 731.737

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

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

Insurance Guaranty Association, Oregon, see INSURANCE GUARANTY ASSOCIATION, OREGON, generally

Insurance Product Regulation Compact, Interstate
732.820, 732.825

Interest, see INTEREST (MONEY)

Interstate ferries, 384.435

Interstate Insurance Product Regulation Compact
732.820, 732.825

Interviews
(Generally), 746.615
Pretext, prohibition, 746.615

Investigations and examinations
(Generally), 731.236, 731.296, 731.300, 731.304, 731.308, 731.312, 731.316
Access, records etc., 731.308
Account, organization, examination fees, 731.804, 737.235
Captive insurers, 735.174, 735.182
Complaints, 731.264, 741.540
Criminal conduct, see Crimes and offenses, this topic
Depository institutions, 746.219
Evidence, use as, 731.264
Examiners
Appointment, 731.302
Liability immunity, 731.314
Expenses, payment, 731.316
Financial, 731.300, 731.316

I-49
INSURANCE AND INSURERS (Cont.)

Investigations and examinations (Cont.)

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
Licencure, 744.058, 744.064, 744.067, 744.525, 744.528, 744.619, 744.621
Organization permits, 732.025, 732.045
Premium financing licenses, 746.465
Publication, 731.264, 731.312
Rate matters, 656.612, 737.225, 737.235, 737.320
Records, access, 731.308
Refusal by insurer, authority revocation, 731.418
Retainer medical practices, 735.500
Revolving account, 731.804
Unauthorized insurers, 746.370

Investigative consumer reports, 746.635

Investments
(Generally), 733.510, 733.580, 733.650, 733.740
Amounts, funds invested, 733.630
Amply secured obligation, defined, 733.550
Approval, directors, 733.730
Assets, as, financial condition, 733.010
Association captive insurers, 735.166
Cash dividend, common stocks, 733.620
Association, generally, 733.720, 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., 733.650
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., 733.650
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
Security 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, 733.990
Title plants, 733.690, 733.780

INSURANCE AND INSURERS (Cont.)

Investments (Cont.)

Unencumbered, defined, 733.560

Joint underwriting associations
Annual statement, 735.240
Board of directors, 735.235
Debts, state liability, 735.255
Defined, 735.205
Formation
(Generally), 735.220
Findings, 735.215
Liability exemption, 735.250
Liquor liability insurance, risk and rate classifications, 735.285
Membership, insurers, 735.225
Rates, 735.230
Risk retention groups, participation, 735.320
Rules, 735.260
State liability, debts, 735.255
Surcharges, lawful obligations, inability to pay, 735.245

Judgments, see JUDGMENTS

Jurisdiction of courts, see JURISDICTION

Jury service, coverage, employer violations, 10.092

Labor contractors, requirement, 658.415

Landlord and tenant, see LANDLORD AND TENANT

Landscape contracting businesses, 671.565, 671.610

Language, see LANGUAGE

Laws
Application, see Application of statutes, this topic
Insurance Code, see Insurance Code, this topic
Publication, distribution, sale, 731.280, 731.282, 731.284

Leases
Insurable interest, lessee, 72A.2180
Insurance defined, limitations, 731.178, 742.282, 742.284

Legal services, see LEGAL SERVICES INSURANCE AND CONTRACTORS, generally

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

Liability
Administration of law, Department of Administrative Services, 278.130
Charter boats, 830.445
Child care facilities, 278.322
Commercial liability insurance, withdrawals, failures to renew or canceling lines, 731.482
Community care providers, mental disorders, 278.315
Criminal conduct, reporting, 731.592, 731.594
Definitions, 278.005
Determinations, 733.030, 733.140, 733.150
Domestic mutual insurers, bylaws, 732.480
Fireworks sales or displays, 480.150
Landlord and tenant, see LANDLORD AND TENANT

Limitation, mutual fire insurers, 742.248
Marijuana licensees, 475C.165
Medical professionals, see MALPRACTICE

INSURANCE
Motor vehicle insurance, see MOTOR VEHICLE INSURANCE, generally
Outfitters and guides, 704.020, 704.050
Private security entities, 181A.900
Psilocybin licensees, 475A.395
Race meet licensees, 462.110
Third party liability claim settlements, notice, 731.492
INSURANCE AND INSURERS (Cont.)

Liability (Cont.)
- Unmanned aircraft systems, 837.365
- Valuation, actuaries, 733.331
- Watershed grant recipients, 541.934

Libel or slander of insurers, 746.075, 746.110

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

Liens
- Guaranty association, insurer insolvency, 734.810
- Insurer liquidation, rehabilitation, 734.320, 734.350
- Investments, loans, 733.640
- Motor vehicle liability insurer, 742.536
- Orders, delinquency proceedings, 734.210
- 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

INSURANCE AND INSURERS (Cont.)

Liquidation and rehabilitation (Cont.)
- Delinquency proceedings (Cont.)
  - 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
- 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, 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, 734.926
    - 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
      - Conservation, 734.190, 734.200
      - Conduct of proceedings, 734.240
      - Venue, 734.110
- Garnishment, assets, 734.320
- Grounds, 734.150, 734.170, 734.190
- Hearings, 734.270, 734.280, 734.440
- Impairment, generally, 732.225, 732.230, 734.014, 734.150
- Insurance Guaranty Association, Oregon, see INSURANCE GUARANTY ASSOCIATION, OREGON, generally
- Liabilities, date fixed, 734.440
- 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

I-51
INSURANCE AND INSURERS (Cont.)

Liquidation and rehabilitation (Cont.)
Recovery (Cont.)
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
Reciprocal insurers, declaration, filing, 731.369
Records, requirements, 731.833
Reinsurance restrictions inapplicable, 731.508
Risk limitation inapplicable, 731.504, 731.508
Surplus Line Association of Oregon, 735.430
Surplus, domestic reciprocal insurer, maintaining, 731.566
Taxes, 731.824, 731.828, 731.830, 731.833, 731.834, 731.842
Trade practice regulation, 746.005, 746.360
Unauthorized insurance regulation, exception, 746.360

Market assistance plans
Defined, 735.205
Forming, 735.210
Liquor liability insurance, risk and rate classifications, 735.265
Rules
Formation, 735.210
Operation, 735.260

Medical professional liability, see MALPRACTICE INSURANCE
Meetings, mutual, reciprocal, 732.475
Mergers, see Acquisitions and mergers, this topic
Minors
Industrial life policies, beneficiaries, 743.201
Life policies, 743.038, 743.216, 743.222
Mutual insurer, member, 732.470
Support, see SUPPORT OF DEPENDENTS

Misrepresentations
(Generally), 746.075
Application for policy, 742.013

Mortality table, use, 743.207, 743.216

Mortgages, see MORTGAGES

Motor vehicle rental companies
Conditions, 744.856
Coverage disclosure, 744.856
Definitions, 744.850
Filing officer, 744.856
Insurance Code, application, 744.858
Kinds of insurance authorized, 744.854
Limited licenses
Application, 744.852
Fees, 744.858
Revocation or suspension, 744.858
Rules, 744.852, 744.858
Penalties, 744.858
Prohibitions, 744.856
Training program, 744.856

Motor vehicles
Guaranteed asset protection waivers, see MOTOR VEHICLES
Motor carriers, see MOTOR CARRIERS
Motor vehicle insurance, see MOTOR VEHICLE INSURANCE, generally
Rental companies, see Motor vehicle rental companies, this topic
Vehicle protection products, reimbursement insurance, 646A.438, 646A.440

Multiple employer welfare arrangement, Insurance Code application, 731.026

INSURANCE AND INSURERS

Loan property
Local governmental bodies, see LOCAL GOVERNMENTS

Long term care, see HEALTH INSURANCE

Loss, proof, 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, 742.566
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
INSURANCE AND INSURERS (Cont.)
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

Mutual holding company
Eligible members, record date, 732.611
Reorganization involving organization of, 732.618
Restructuring, 732.622
Status as corporation, 732.620
Ownership shares, companies resulting from conversion, limitations, 732.628
Plan, 732.606, 732.608, 732.610
Rules, 732.604

Stockholding company, reorganization involving organization of, 732.616

Defined, 731.142

Domestic mutual insurers
Bylaws, 732.480
Eligible members or eligible subscribers, providing for, plan, 732.531
Mergers or consolidations, 732.521
Personal liability, members, bylaws, 732.480
Fire, 742.248, 742.250, 742.252, 742.254
Mergers and acquisitions, voting, 732.529
Organization, articles, 732.095
Voting, members, 732.470, 732.529, 732.606

Name of insurer, 731.430, 735.160

Natural disasters, see Emergencies and disasters, this topic

Newspapers, see NEWSPAPERS
Nonassessable policies, reciprocal insurers, 731.462

Nonprofit organizations, see Charitable and nonprofit organizations, this topic

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

INSURANCE AND INSURERS (Cont.)
Novation of policy, assumption reinsurance agreements, 742.160, 742.162

Nuclear power plants, property damage, 469.561, 469.562

Oaths, Department of Consumer and Business Services, see OATHS AND AFFIRMATIONS
Ocean renewable energy facilities, 274.879
Offenses, see Crimes and offenses, this topic; Trade practices and offenses, this topic

Office, registered, 731.434

Officers and directors
(Generally), 732.305 et seq.
Compensation and salaries, 732.325
Conflict of interest, 732.325, 733.230
Deposits, banking institutions, approval, 733.730
Emergency management plan, 732.250
Examination, refusal, rehabilitation ground, 734.150
Exclusive agency contracts, 732.220
Expenditures, approval, 732.320
Insider stock trading, profit recovery, 732.435
Insider trading, 732.430, 732.435, 732.440
Investments, approval, 732.730
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
Organization, domestic insurers, 732.015 et seq.
Other jurisdictions, transacting insurance, 731.454

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

Outfitters and guides, 704.020, 704.050

Own risk and solvency assessments
Applicability, 732.653
Confidentiality, disclosures, 732.672
Definitions, 732.650
Documentation and supporting information, 732.669, 732.672
Exemptions, 732.666
Guidance
(Generally), 732.653
National Association of Insurance Commissioners, agreements, 732.672
Requirements, 732.653, 732.659, 732.666
Summary report, 732.662, 732.666, 732.669, 732.672

Pawnbrokers, pledges, 726.380

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

Third party liability claims, notice, 731.492

Penalties, see Fines and penalties, this topic

Permits, see Licenses and permits, this topic

Personal injury protection, motor vehicles, see MOTOR VEHICLE INSURANCE

Pesticide application, financial responsibility, 634.116, 634.306

Pharmacy benefit managers, see HEALTH INSURANCE

I-53
INSURANCE AND INSURERS (Cont.)

Planned communities, see PLANNED COMMUNITIES

Pledges, see PLEDGES

Policy declaration, law, 731.008

Policyholder deposits, 731.446

Portable electronics, see PORTABLE ELECTRONICS INSURANCE, generally

Power of attorney, see POWER OF ATTORNEY

Powers, insurers, 732.205

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

Pretext interviews, 746.615

Private security entities, 181A.900

Privilege tax, see Taxes, this topic

Privileged and confidential information, see Confidential information, this topic

Probate, see PROBATE

Proceeds

Attachment, 18.352

Devises, specific, receipt, 112.385

Exemptions, creditors, 743.046, 743.047, 743.049, 743.050

Security interests, 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

INSURANCE AND INSURERS (Cont.)

Property and casualty insurance (Cont.)

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

Proving loss, forms, 742.053, 742.056

Proxies, 732.415, 732.470, 732.475

Psilocybin licensees, 475A.385

Public bodies, Insurance Code exemption, 731.036

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, 737.325, 737.330

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, 742.04

Factors in rate making, 737.310

Fictitious groupings, 737.600

Filings, 737.205, 737.207, 737.209, 737.320, 737.330, 742.004, 743.015 et seq., 750.655

Fires and fire prevention

(Generally), 737.310

Homeowner insurance, wildfire risks, 737.310, 742.277, 742.278

Rural fire protection districts, 222.530, 478.970

Hearings on filings, 735.21, 737.320, 737.215, 737.320, 737.340, 737.342

I-54
INSURANCE AND INSURERS (Cont.)

Rates (Cont.)
- Home protection insurance, 737.310
- Homeowner insurance, 737.310, 742.277, 742.278, 746.650, 746.686, 746.687, 746.688
- Inadequate, effect, 737.310
- Information to insured, 737.310
- 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
- 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

Organizations (Cont.)
- Inland marine, 737.205, 737.310
- Information to insured, 737.505
- Information inclusion requirement, 737.230
- Regulations, 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, 737.355
- 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, 737.310, 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

INSURANCE AND INSURERS (Cont.)

Rating organizations (Cont.)
- Organizations (Cont.)
- Licenses (Cont.)
  - Suspension, 737.045, 737.545
  - Member, defined, 737.017
  - Rate filings, 737.205, 737.320
  - Rating service, discrimination prohibited, 737.360
  - Review
    - Cooperative activities, 737.365
    - Rules, 737.360
  - Subscriber applications, 737.360
  - Rules, 737.355, 737.360
  - State Accident Insurance Fund Corporation, membership, 737.265, 737.560
  - Subscriber, defined, 737.017
  - Subscribers and members, 737.205, 737.360, 737.560
  - Suspension of license, 737.045, 737.545
  - Public bodies, exemption, 737.600
  - Purpose of statutes, 737.025
  - Records, insurer keeping, inspection, 737.225
  - Statistical agency, workers’ compensation, designation, 737.225
  - Title insurers, 737.310, 737.320
  - Violations of rating law, remedies, 737.045, 737.215
  - Withholding information prohibited, 737.535

Rating schedules
- Amending, 743.018
- Approval, 737.320
- Collusive, prohibited, 737.245, 737.265
- Commonly owned insurers, preparation, 737.275
- Compliance required, 737.215, 737.330
- Cooperative, 737.245, 737.265, 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, see

Rebates, trade practices, 746.045, 746.055, 746.065

Receivership, see RECEIVERSHIP
INSURANCE AND INSURERS (Cont.)

**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
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, and reproductions, evidence, 731.268
Corporate governance annual disclosures, 741.540, 741.541
Delinquency proceedings, insurers, 734.240
Depository institutions, investigations, examination, 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
Workers’ compensation, retention, insurers, 731.475

**Registered office, agent, 731.434**

**Registration**

Holding companies, see **Holding companies, registration**, this topic
Securities, 732.125

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

**Reinsurance**

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

**Religious organizations**, see **RELIGION AND RELIGIOUS ORGANIZATIONS**

Renewal, certificate, indorsement, 742.051

INSURANCE AND INSURERS (Cont.)

**Reinsurance** (Cont.)

Assets, as, financial condition, 733.010, 733.140
Assumption reinsurance agreements
(Generally), 742.150 et seq.
Approval, 742.150, 742.154
Authority of insurer, limitations, 742.150, 742.152
Definition, assumption reinsurance agreement, 742.150
Novation of policy, 742.160, 742.162

**Transfers**

Notice of transfer, 742.156
Premium as acceptance of transfer, 742.158
Rejection of transfer, policyholder, 742.158

**Unlicensed intermediary manager**

Authorized, 731.508
Captive reinsurers, 735.150, 735.186, 735.188, 735.190
Conditions on assuming insurer for allowance of credit, 731.520
Credits, as, financial condition, 733.040, 733.140

**Criteria**

Assuming insurer, accreditation as reinsurer, 731.511
Credit for reinsurance, allowing, 731.509
Reduction from liability for reinsurance, allowing, 731.510
Defined, 731.126
Deposits, 731.628, 731.648, 731.652
Dissolution, required, 732.235
Diversification of reinsurance program by ceding insurer, 731.514
Essential property insurance, 735.005, 735.065
Financial condition determinations, credit for reinsurance, 733.010

**Intermediaries**, see **Reinsurance intermediaries**, this topic
Legislative intent, 731.509
Management of reinsurance recoverables by ceding insurer, 731.514
Membership, mutual insurers, exception, 732.465
Merger or consolidation, effect, 732.538
Offsets, rehabilitation, liquidation, 734.370
Policy regulation, exception, 742.001
Rate statutes, application exception, 737.035
Reciprocal jurisdictions, assuming insurers, list, 731.520
Rehabilitation, grounds, 734.150
Risk limitations, 731.504, 731.508

**Withdrawal of insurer, required, 731.512**

**Reinsurance intermediaries**

(Generally), 744.800 et seq.
Books, accounts and records, access, 744.816

**Entering into transactions**

Conditions, 744.804
Intermediary manager and reinsurer, 744.810
Errors and omissions insurance, 744.818
Licenses, 744.800
Prohibited actions, managers, 744.812
Qualifications, brokers and managers, 744.800
Records, 744.806, 744.816
Requirements, exemptions from application, 744.802

Unlicensed intermediary broker, prohibition, 744.808
Unlicensed intermediary manager, prohibition, 744.814
Violations, authority to order taking actions, 744.820

**Religious organizations**, see **RELIGION AND RELIGIOUS ORGANIZATIONS**

Renewal, certificate, indorsement, 742.051
INSURANCE AND INSURERS (Cont.)

Rent
Indemnities connected to rental of property, 746.130
Landlord and tenant, see LANDLORD AND TENANT

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

Reports
See also Filings, this topic
Alien insurers, premiums, 731.812
Captive insurers, 735.162, 735.172, 735.176
Confidentiality
(Generally), 731.750 et seq.
Capital or surplus, report used for determination, 731.752
Corporate governance annual disclosures, 732.686, 732.689
Financial plan of action and report, 731.752
Permissible uses, 731.754
Valuation of reserve liabilities, 733.337
Criminal conduct, 731.592, 731.594
Enterprise risk reports, holding company registration, 732.569
Essential property insurance, FAIR plan association, 735.105
Examiners, 731.312
False, 731.260, 731.296
Fire insurance premiums, 731.820
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

Retailer medical practices, see RETAINER MEDICAL PRACTICES, generally

Retaliatory tax provisions, 731.840, 731.854, 731.859

Revenues, disposition, 731.292

Risk limits, 731.504, 731.508

Risk management
Framework
(Generally), 732.656
Applicability, 732.653
Confidentiality, disclosures, 732.672
Definitions, 732.650
Exemptions, 732.666

INSURANCE AND INSURERS (Cont.)

Risk management (Cont.)
Framework (Cont.)
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

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, 735.365
Liquor liability insurance risk and rate classifications, 735.265
Market assistance plans
Efficient and equitable operation, 735.260
Formation, 735.210
Annual statistical report, method for publishing, 731.264
Annuities, contracts, minimum standards, 733.308
Assessments, percentage rates, 731.804
Audits, generally, 731.488
Capital and surplus, 731.554
Captive insurers, 735.154, 735.168, 735.172, 735.180
Claims management, 278.120
Construction projects, certain, exception to fictitious grouping prohibitions, 737.604
Consumer and Business Services, Department of, Director, 705.135
Corporate governance annual disclosures, 732.680
Deposits, eligible assets, 731.640
Disability income insurance, adverse benefit determinations, 743B.260
Disclosures to prospective insureds, 742.009
Domestic insurer, see Domestic insurers, this topic
Earned surplus, domestic insurers, 732.410
Emergencies and disasters, 731.870, 742.053, 742.277
Equity security, definition by rule, 732.420

I-57
INSURANCE AND INSURERS (Cont.)

Rules (Cont.)

   - 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
   - Guarantee 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 solicitation, 83.710
   - Home protection insurers, 742.280
   - Issuance by insurers, 732.125
   - Joint underwriting association, operation, 735.260
   - Long term care insurance, 743.655, 743.658, 743.664, 743.665
   - Loss, proving, 742.053
   - Market assistance plan
   - Operation, plan, 734.820
   - Operation, determination if hazardous, 731.385
   - 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.823, 646A.838
   - Professional liability funds, 752.045
   - Proxy material, 732.415
   - Rating organizations, 737.355, 737.360
   - Rating plants, interchange of data, 737.526
   - Reduction of capital and surplus, 732.225
   - Reference interest rate, alternative method for determining, 733.310
   - Reinsurance, 731.508, 731.509, 731.510, 731.511, 731.520
   - Retainer medical practices, 735.500
   - Risk retention groups, 735.360
   - Sale with policies, 746.140
   - Sales material, regulating, 742.009
   - Self-service storage facility insurance, 744.868, 744.872
   - Solicitation or sale of policy, retail and wholesale insurance producers, 744.111
   - State insurance and risk management activities, 744.405
   - 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

Annuities, obligations of producers and insurers, 743.262
Disclosures to prospective insureds, 742.009
Material, regulation, 742.009
Solicitation or sale of policy, retail and wholesale insurance producers, 744.093
Transactions
- C.I.F. sales, 72.3200
- Home solicitation, 83.710
- Policies, prima facie evidence, 71.3070
Unauthorized practices, see Trade practices and offenses, this topic

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

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
- Ownership statement, 732.430
- Profit recovery, 732.435
- Prohibited sales, 732.440, 732.445
- Rules, generally, 732.455
- Issuance by insurers, 732.125
Licensure requirements, broker-dealers and investment advisers, 59.175
- Life insurance, sale with, requirements, 746.140
- Obligations guaranteed by mortgage insurance, 742.282, 742.284
- Registration, 732.125
- Sale with policies, 746.025, 746.140
- Valuation, 733.165

Self-insurance programs, Insurance Code exemption, 731.036
Self-service storage facilities, see SELF-SERVICE STORAGE FACILITIES
INSURANCE AND INSURERS (Cont.)

Senior citizens

Insurance producers, licensed, continuing education exemption, 744.072
Unfair discrimination, 737.310, 746.015

Separate accounts, 733.220, 733.230

Service contracts, see SERVICE CONTRACTS, generally

Service of process

(Generally), 731.434
Agent for service, appointment, information practices purposes, 746.675
Reciprocal insurers, 731.370, 731.466
Unauthorized insurers
(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

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

INSURANCE AND INSURERS (Cont.)

Surplus lines (Cont.)

Exempt commercial purchasers, defined, 735.405, 735.406
Fees, 735.430, 735.455
Filings, licensees, after placement, 735.425
Independently procured insurance
Defined, 731.099
Obligation of insured to report and pay taxes, 735.417

Ineligibility of insurer, declaring, 735.420
Nonadmitted insurers
Licensees, placing coverage, 735.415
Procuring insurance, surplus lines licensee, 735.410

Policy regulation, exception, 742.001
Premium payment, 735.445
Premium tax, 735.417, 735.418, 735.470, 735.475
Producers, see INSURANCE PRODUCERS, ADJUSTERS, AND CONSULTANTS

Rating law, application, 737.035
Rules, 735.410, 735.435, 735.455, 735.465, 735.470
Severability of laws, 735.495
Short title, 735.495
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

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

Homestead property tax deferral program, 311.670
Income tax (state), see INCOME TAX (STATE)
Interest, penalties, 731.842
Invalid, payment, directors and officers not liable, 731.844

Limitations, enforcement, 731.836
Local taxes, preemption, 731.840, 731.841
Payment, time extension, 731.842
Prepayment, 731.822, 731.842

Retaliatory provisions, 731.840, 731.854, 731.859
Surplus lines insurance, 735.417, 735.418, 735.470, 735.475

Tax Court review, 305.410
Wet marine and transportation insurance, 731.824, 731.828, 731.830, 731.833, 731.834, 731.842

Tenants, see LANDLORD AND TENANT

Theft, see THEFT

Third party administrators, see THIRD PARTY ADMINISTRATORS, generally

Third party liability claim settlements, notice, 731.493

Time share estates, 94.869

Time statements, 742.048

Title insurance, see TITLE INSURANCE, generally

Tort actions, damages, advance payment forms, 12.155

Tort liability, public bodies, 30.290

Towing businesses, 98.860, 731.036, 822.205

Trade practices and offenses

See also Crimes and offenses, this topic
Acquisitions, monopoly or substantial diminishment of competition, orders, 732.542, 732.544
INSURANCE AND INSURERS (Cont.)
Trade practices and offenses (Cont.)
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, 746.100
Driving record, private auto insurance, 746.260
Driving record, private auto insurance, see ENFORCEMENT OF LAWS, this topic
Environmental claims, settlement, 465.479, 465.484
Exemptions, 746.005, 746.065, 746.360
Exemptions, 746.005, 746.065, 746.360
False
Filing, 731.260, 731.992
False 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
Industrial life insurance, exemption, 746.005
Insurable interest required, 743.040
Joint underwriters, regulation, 737.390
Life, slander of insurers, 746.075, 746.110
Life insurance, see LIFE INSURANCE
Loans, property securing, insuring, depository institutions, 746.195, 746.201
Misrepresentation, fraud, deceit, 746.075, 746.100, 746.110
Noncompliance, notice, 746.015
Penalties, 731.988, 731.992
Personal or controlled insurance, 746.065
Policies
Misrepresentation, 746.075
Rating filings, compliance with, 737.330
Portable electronics insurance, 646A.841
Premium financing
Agreements, form, contents, effect, 746.475, 746.525
Applicability of law, 746.425
Attorney fees, actions to enforce rights, award, prevailing party, 746.530
Cancellation of insurance policy, conditions, 746.505, 746.515
Charges, regulation, 746.485, 746.495
Definitions, 746.405
Inquiries from director to premium finance companies, 746.422
Interest, 746.485
Notice to insurer, 746.475
Premium return, insurance policy cancellation, 746.515

INSURANCE AND INSURERS (Cont.)
Trade practices and offenses (Cont.)
Premium financing (Cont.)
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
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
Unrelated business transactions, 731.450
Unrelated business transactions, 731.450
Unearned premium due, calculation, 746.515
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.944
Trusts, see TRUSTS AND TRUSTEES
Ultra vires acts, insurers, 732.210
Umbrella policies, commercial liability, cancellation and nonrenewal, exemption, 742.710

I-60
INSURANCE AND INSURERS (Cont.)

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

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

INSURANCE AND INSURERS (Cont.)

Website posting of policies, 742.046

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

Wildfires, see WILDFIRES AND WILDFIRE PREVENTION

Willamette Falls Locks Authority, 196.220, 196.235

Withdrawal

Commercial liability insurance, 731.482

Insurers, 731.512

Reinsurance, required, 731.512

Witnesses, subpoenas, 731.232

Workers’ compensation, see WORKERS’ COMPENSATION

Written notice to insured, requirement, effectuating laws, 731.259

INSURANCE COMMISSIONER

(Generally), 705.105

INSURANCE FUND

(Generally), 278.425, 278.435

Claims, approval, 278.050

Contribution to, 278.022

Deductibles, establishment, 278.050

Investment, 293.701

Media property, coverage, contributions and replacement expenses, 278.075

Payments into, 278.052

Payments out of, 278.025, 278.050

Tort claims, public bodies, 278.120, 278.125, 278.150

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
INSURANCE PRODUCERS, ADJUSTERS, AND CONSULTANTS (Cont.)

Adjusters (Cont.)
Licensure (Cont.)
- Refusal, revocation, or suspension, 744.521, 744.584, 744.994
- Reinstatement, 744.521
- Renewal, 744.521, 744.523
- Requirement, 744.505
- Temporary permit, 744.555
- Nonresident adjusters, 744.528, 744.538
- Notice requirements, 744.581
- Place of business, 744.578
- Portable electronics insurance, 744.515
- Prohibited conduct, generally, 744.584
- Records, 744.578
  - Rules, see Rules, this topic
  - Temporary permit, 744.555
- Unauthorized insurer policies, adjusting claims, 744.541

Agents, see Producers, this topic

Banking institution as insurance producer, 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

Licenses
- Amendment, 744.614, 744.617
- Application, 744.611
- Business entities, 744.611, 744.617
- Classes of insurance, 744.626
- Examinations, 744.619, 744.621
- Exemptions, 744.609
- Fees, 731.804, 744.611, 744.614
- Issuance, 744.614, 744.617
- Nonresident consultants, 744.621, 744.631
- Probation, 744.644
- Qualifications, 744.619, 744.621
- Refusal, revocation, or suspension, 744.614, 744.644, 744.994
- Reinstatement, 744.614
- Renewal, 744.614, 744.617
- Requirement, 744.605
- Nonresident consultants, 744.621, 744.631
- Notice requirements, 744.641
- Place of business, 744.638
- Prohibited conduct, generally, 744.644
- Rebates, 744.655
- Records, 744.638
- Rules, see Rules, this topic

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

Fees, see Licenses and permits, this topic

Financial institutions, employees exemption, 744.056

Fraternal benefit societies, see FRATERNAL BENEFIT SOCIETIES

INSURANCE PRODUCERS, ADJUSTERS, AND CONSULTANTS (Cont.)

Licenses and permits
Adjusters, see Adjusters, this topic
Consultants, see Consultants, this topic

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, 744.315
- Records, 744.311
- Rules, 744.314
- Violations of provisions, orders to reimburse insurer, rehabilitator or liquidator, 744.316

Premium funds, trust account, commingling, 744.083

Producers
Address, change, 744.063, 744.064, 744.068
- Adjusters, as, 744.515
- Administrative procedure, licensure sanctions, 744.074, 744.079, 744.089
- Annuities, sale or recommendation, obligations, 743.262
- Appointment, 744.078
- Business entities
  - Insurance producer license required, 744.059
  - Sanctions, 744.074
- Business names, 744.068
- Classes of insurance, 744.053, 744.062
- Commission or service fee, accepting, 744.077, 744.091, 744.093
- Compensation, 743.262, 744.076, 744.087, 746.085
- Continuing education, 743.262, 744.072
- Criminal proceedings, reporting, 744.089
- Defined, 731.104, 732.810
- Definitions, 744.052, 744.093
- Disciplinary actions, reporting, 744.089
- Discipline, penalties, 744.074, 744.079, 744.994
- Disclosures to prospective insureds, 742.009
- Employees, certain, exempt, 744.056
- Examinations, 744.058, 744.064, 744.067
- Fees, 731.804, 744.058, 744.072
- Fraternal benefit societies, 744.056, 748.181
- Group contracts, 744.078
- Health care service contractors, 750.055
- Health insurance exchange, certification, 741.310
- Investigations, 744.079
- Legal service contractors, 750.705
- Liability, law violation, 731.988, 731.992, 746.310
- Licenses
  - Amendment, 744.062

I-62
INSURANCE PRODUCERS, ADJUSTERS, AND CONSULTANTS (Cont.)

Producers (Cont.)

Licenses (Cont.)

Application

Business entities, 744.059
Forms, 744.059, 744.064
Nonresident insurance producers, 744.063, 744.064, 744.082
Resident insurance producers, 744.059
Classes of insurance, 744.053, 744.062
Complaints against insurance producers, 731.288
Exemptions, 744.056
Failure to procure, 731.988
Fees, 731.804, 744.058, 744.072
Industry designations, certain requirements, exemption, 744.067
Limited class credit insurance producers, 744.063
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, 744.053
Resident insurance producers, 744.058, 744.059, 744.067
Risk retention groups, 735.350
Surplus lines, 744.058, 744.059, 744.067
Term, 744.072
Life insurance

Annuities, sale or recommendation, 743.262
Replacement policies, 746.085
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, 746.056
Premium financing regulation, 746.425, 746.475, 746.505, 746.515
Premium funds, trust account, commingling, 744.083
Probation, grounds, 744.074
Records, 744.068, 744.079
Registered, 731.434
Rules, see Rules, this topic
Sales material, filing, use, 742.009
Service of process, nonresident insurance producers, 744.063, 744.064
Solicitation or sale of policy, retail and wholesale producers, 744.093
Surplus line, see Surplus line insurance producers, this topic
Termination, 744.068, 744.079, 744.081
Title insurance, 744.056, 744.086
Travel insurance, 744.101, 744.104, 744.107, 744.111
Unemployment insurance exclusion, 657.085
Unlicensed, compensation, prohibited, 744.076
Real estate licensees, license exemption, 744.056

INSURANCE PRODUCERS, ADJUSTERS, AND CONSULTANTS (Cont.)

Risk retention, licensing, insurance producers, 735.050

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, 744.093
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, 744.030
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
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
Suspension or revocation, 735.480
Premium tax, 735.470, 735.475
Records, 735.460
Reports, monthly, 735.465
Rules, 735.410, 735.435, 735.455, 735.465, 735.470
Telephone solicitation, regulations, 646.605
Third party administrators, see THIRD PARTY ADMINISTRATORS, generally
Title insurance, see TITLE INSURANCE
Travel insurance, 744.101, 744.104, 744.107, 744.111
Trust account, premium funds, commingling, 744.083

INSURRECTION

Habeas corpus, suspension, CONST. I §23
Marijuana licenses, permits, and certificates; suspension, 475C.485
Martial law, 399.065
Militia, use, 399.065
INSURRECTION (Cont.)
Psilocybin licenses and permits, suspension, 475A.566
Riot, see RIOTS, generally
Suppression, CONST. V §9, CONST. XI §7, CONST. XI §8
Treason, CONST. I §24

INTANGIBLES
Abandoned property, see ABANDONED OR UNCLAIMED PROPERTY
Assignment, generally, 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
Beef Council, Oregon, 577.355
Colleges and universities, see COLLEGES AND UNIVERSITIES
Commodity commissions, 576.317
Community colleges and districts, 341.319
Hemp Commission, Oregon, 571.444
Motor vehicle dealers, franchises, 650.133
Open educational resources, 348.748, 348.750, 348.756, 348.757
Patents and copyrights, see PATENTS AND COPYRIGHTS, generally
Schools and school districts, see SCHOOLS AND SCHOOL DISTRICTS
Wheat Commission, Oregon, 578.105

INTENT
Crimes and offenses, see CRIMES AND OFFENSES
Evidence, see EVIDENCE
Sale of goods, warranties, 72.3170
Testators, wills, controlling, 112.227

INTERAGENCY COMPLIANCE NETWORK
(Generally), 670.700, 670.705

INTERAGENCY COORDINATING COUNCIL, STATE
(Generally), 343.499

INTERCEPTION OF COMMUNICATIONS
See WIRETAPPING AND EAVESDROPPING, generally

INTERCOLLEGIATE ATHLETIC FUND
(Generally), 461.535

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

INTEREST (MONEY)
(Generally), 82.010 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
Capital Access Fund, 285B.119
Cemeteries, city improvement assessment funds, 223.775
Cigarette tax, see CIGARETTE TAX
Commission, bonus, fee, premium, penalty or other charge, computation of interest, 82.020
Community college districts, bonds, 341.697
Computation, 82.020, 82.025
Condemnation
Advance deposits, effect, 35.265
Repurchase price, 35.390
Construction contracts, 701.420, 701.625, 701.630
Consumer finance, see CONSUMER FINANCE
Contracts, 82.010
County development projects, loans, 285B.086
County roads assessments, 371.655
Courts, funds held in trust, 293.293
Credit unions, see CREDIT UNIONS
Criminal judgments, 137.183
Decedents’ estates, pecuniary devises, 116.143
Defenses, businesses, interest, 82.010
Depositories of public funds, see DEPOSITORIES OF PUBLIC FUNDS
Diking district refunding bonds, 547.605, 547.610, 547.615, 547.620
District improvement companies
Improvements, installment coupon obligations, rates, 554.270
Warrants, unpaid, 554.290
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
INTEREST (MONEY) (Cont.)

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
Reinstatemant, 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
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, 442.615, 646A.677
Medical malpractice actions, judgments, 82.010

INTEREST (MONEY) (Cont.)

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,
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 DEPOSITORIES OF PUBLIC FUNDS
Public improvement contracts, 279C.570
Rate, 82.010
Real estate licensees, clients' trust accounts, 696.241
Realty contracts, lender security protection deposits, 86.245, 86.250
Refund anticipation loans, disclosures, 673.712
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
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
Unemployment insurance, see UNEMPLOYMENT INSURANCE
Usury, 82.010
Veterans loans, see VETERANS
Wages, business in receivership, 652.500
Warrants, municipal, 287A.472
### INTERGOVERNMENTAL ARBITRATION (Cont.)

**Water control districts**
- Assessments, 553.510, 553.540
- Bonds, rates, 553.630, 553.635, 553.643
- Warrants, 553.740

**Water development projects, loans**, 541.741

**Water improvement districts**
- Bonds, 552.623, 552.625, 552.645
- Loans, state, federal, 552.670

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

**Work release, loans**, 144.522

**Workers’ compensation**, see WORKERS’ COMPENSATION

### INTERFERENCE

**Agriculture**, see AGRICULTURE AND HORTICULTURE

**Animals**, see ANIMALS

**Custodial**, see CUSTODIAL INTERFERENCE, generally

**Firefighter or emergency medical services provider**, 162.257

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

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

**Livestock production**, 30.877, 167.388

**Militia**, 399.115, 399.135

**Peace officer or parole and probation officer**, 162.247

**Pesticide applications, forests**, 527.796

**Public land survey corners or accessories**, 209.140

**Public transportation**, 166.116, 811.160

**Reports, making**, 165.572

**Unmanned aircraft system offenses**, 837.374, 837.375, 837.995

**Vector control**, 452.250, 452.990

### INTERGOVERNMENTAL COOPERATION (Cont.)

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

**Community Green Infrastructure Grant Program**, 197.470

**Construction contractors, regulation**, 701.272

**Continuing education, generally**, 344.259

**Contraceptive stock inspections**, 435.105

**Correctional institutions, see CORRECTIONAL INSTITUTIONS AND PROGRAMS**

**Counties, see COUNTIES**

**Courts, see COURTS**

**Cybersecurity Center of Excellence, Oregon, see CYBERSECURITY CENTER OF EXCELLENCE, OREGON, generally**

**Dams**, 540.488

**Districts, see DISTRICTS**

**Drainage and flood control**, 547.067

**Eastern Oregon Border Economic Development Board**, 284.801

**Educator Advancement Council, see EDUCATOR ADVANCEMENT COUNCIL, generally**

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

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

**Energy efficiency programs and incentives**, 469.161, 469.769

**Energy facilities, see ENERGY**

**Execution sales, legal notices website**, 18.926

**Family and medical leave insurance**, 657B.480

**Food safety**, 616.015, 616.028, 624.510, 624.530

**Foreign nations, see FOREIGN NATIONS**

**Forests and forestry**, see FORESTS AND FORESTRY

**Fuel taxes, agreements**, 319.382, 319.525, 319.950

**Gambling addiction programs**, 413.520

**Geographic data, fees**, 190.050

**Geothermal heating districts, see GEOTHERMAL HEATING DISTRICTS**

**Global warming outreach strategy**, 468A.245

**Grain warehouse examination programs, other states**, 586.235

**Health insurance exchange**, 741.002, 741.520

**Highways and roads, see HIGHWAYS AND ROADS**

**Housing Choice Landlord Guarantee Program**, 456.395

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

**Indian tribes, see INDIANS**

**Interagency Compliance Network**, 670.700, 670.705

**International, see FOREIGN NATIONS**

**Interstate, see INTERSTATE COOPERATION, generally**

**Investment pools, local and tribal governments**, 294.820

**Juveniles, see JUVENILE DELINQUENTS AND DEPENDENTS**

**Law libraries, 9.820**

**Local community corrections programs plans**, 423.525

**Local governments, see LOCAL GOVERNMENTS**

**Marijuana, see MARIJUANA**

**Medical assistance program**, 411.435, 413.235, 413.235, 414.033

**Medical examiners office, counties, joint formation**, 146.065

---

I-66
INTERGOVERNMENTAL COOPERATION (Cont.)

Metropolitan service district, intergovernmental agreements, 268.300, 268.313
Militia, cooperation with federal government, 396.337, 396.338
Mortgage loan originator licensure, 86A.230
Motor pool resources, 283.315
Natural climate solutions, 468A.189, 468A.193, 468A.195
Nurses, sharing results of criminal records checks, 678.153
Ocean Acidification and Hypoxia, Oregon Coordinating Council on, 196.571, 196.572, 196.573
Ordinances, ratifying, agreements creating entity, 190.085
Ports, see PORTS
Powers of intergovernmental entities, generally, 190.080
Public assistance, 411.116, 411.135
Radiation sources, 453.745, 469.559
Radioactive waste disposal, Oregon Hanford Cleanup Board, 469.582
Railroads, hazardous material emergency response, 453.392
Reference Coordinating Council, State, 357.900
Regional community and economic development priorities, 284.754
Resource Coordination Assistance Agreement, Oregon, see RESOURCE COORDINATION ASSISTANCE AGREEMENT, OREGON, generally
Respite care programs, coordination, 409.458, 409.474
Retirement Savings Plan, Oregon, 178.245
Road usage charge, multijurisdictional agreements, 319.947
Salmonberry Trail, 390.305
Schools, see SCHOOLS AND SCHOOL DISTRICTS
Security agreements, state public bodies, federal military facilities, 190.112
Seed certification, Idaho, State of, agricultural or educational agencies, Malheur County, 633.620
Sex offenders, records sharing, 163A.200, 163A.205, 163A.210
Small business development centers, 285B.169
Small scale local energy projects, 470.155
Solid fuel burning device programs, 468A.490
State agencies, see STATE AGENCIES
States, see INTERSTATE COOPERATION, generally
Suicide, youth, 418.735
Tax coordination, setting forth changes, changes in service responsibility, 190.070
Tobacco, smoking, and inhalant delivery systems, see TOBACCO, SMOKING, AND INHALANT DELIVERY SYSTEMS
Transferable development credits, 94.538
Transportation
Fuel taxes, 319.382, 319.525, 319.950
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
Oregon Transportation Commission, authority, generally, 184.614, 184.617
Projects, permits, construction and siting, 184.668
Railroads, hazardous material emergency response, 453.392

INTERGOVERNMENTAL COOPERATION (Cont.)

Transportation (Cont.)
Road usage charge, multijurisdictional agreements, 319.947
Wildlife Corridor Action Plan, 366.161, 366.162, 496.272, 496.273
Tribal governments, see INDIANS
Urban and rural reserves, designation, 197A.235, 197A.242, 197A.245
Warehouse examination programs, contiguous state governments, 586.235
Waste disposal, see WASTE DISPOSAL
Water and water rights, see WATER AND WATER RIGHTS
Western juniper treatment grant program, 568.974
Wildfires and wildfire prevention, see WILDFIRES AND WILDFIRE PREVENTION
Wildlife Corridor Action Plan, 366.161, 366.162, 496.272, 496.273
Workforce development, see WORKFORCE DEVELOPMENT, generally
Youth development programs and services, 417.847

INTERLOCUTORY ORDERS

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

INTERMENT

See BURIAL, generally: CREMATION OR REDUCTION OF HUMAN REMAINS, generally

INTERNATIONAL COOPERATION

See FOREIGN NATIONS

INTERNATIONAL EARLY CHILDHOOD PROFESSIONALS

(Generally), 329A.525

INTERNATIONAL FUEL TAX AGREEMENTS

(Generally), 825.555

INTERNATIONAL TRADE

See ECONOMIC DEVELOPMENT

INTERNATIONAL WILLS

See WILLS

INTERNET

See COMPUTERS AND INFORMATION SYSTEMS

INTERNS

See LABOR AND EMPLOYMENT

INTEROPERABLE COMMUNICATIONS, STATEWIDE PLAN

(Generally), 403.445, 403.450, 403.455, 403.460, 403.465
INTERPLEADER
(Generally), ORCP 31
Attorney fees, ORCP 31C
Documents of title, Commercial Code, 77.6030
Parties, ORCP 31A
Pawnbrokers, multiple pledge claimants, 726.370
Procedure, ORCP 31B

INTERPRETATION OF STATUTES
See CONSTRUCTION AND INTERPRETATION, generally

INTERPRETERS AND TRANSLATIONS
See also LANGUAGE
Civil and criminal proceedings
(Generally), 45.272 et seq.
Appointment, 45.275, 45.285, 45.288
Certification, 45.291, 45.292
Code of professional responsibility, 45.288
Costs, allowance, 45.275, ORCP 68A
Court Interpreter and Shorthand Reporter 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
Licensed legal sign language interpreters, 676.768
Policy, 45.273
Privileged information, 40.272, 40.273, 676.774
Probate documents, 111.255
Service contracts, 45.297
Titles, use, 45.292

Disabilities, persons with
Actions, appointment, 45.285
Arrest and interrogation, 133.515
Public meetings, persons who are deaf or hard of hearing, 192.630
Sign language, see Sign language interpreters, this topic

Evidence, see EVIDENCE
Fees
Court interpreters, certification, 45.291
Health care interpreters, certification, 413.558

Health care interpreters
Certification, 413.556, 413.558
Collective bargaining, state employment status, 413.562
Definitions, 413.550
Education, 413.558
Enforcement authority, registry, 413.561
Legislative findings, policy, 413.552
Licensed medical sign language interpreters, 676.765
Medical assistance reimbursements, 414.726
Oregon Council on Health Care Interpreters, 413.554, 413.556, 413.558, 413.560
Prescription drugs, 689.564
Records, 413.559, 413.563
Registry
(Generally), 413.558
Requirements for using interpreters, 413.559, 413.561, 413.563
Rules, 413.558, 413.559, 414.726
Testing, 413.556, 413.558
Titles, use, 413.558

Prescription drugs, 689.564
Privileged information, 40.272, 40.273, 676.774
Public meetings, 192.630

INTERROGATIONS
Custodial interviews, 133.400, 133.402, 133.403
Interpreters, persons with disabilities, 133.515
Woman officer, presence, sex offenses, 136.345, 136.347

INTERROGATORIES
See also DEPOSITIONS
Unlawful trade practice investigations, 646.618
Workers' compensation claims proceedings, 656.285, 656.310

INTERSCHOLASTIC ACTIVITIES
See SCHOOLS AND SCHOOL DISTRICTS

INTERSECTIONS
Motor vehicles, see MOTOR VEHICLES
Railroads, see RAILROADS

INTERSTATE AGREEMENTS AND COMPACTS
See also INTERSTATE COOPERATION
(Generally), 190.410 et seq.
Abandoned or unclaimed property, 98.424
Adoption of persons, see ADOPTION OF PERSONS
Adult Offender Supervision, Interstate Compact for, see PAROLE, PROBATION, AND POST-PRISON SUPERVISION

INTERPRETERS AND TRANSLATIONS
(Cont.)
Sign language interpreters
Contracts, state agencies, 185.230
Educational settings, 185.225, 676.762, 676.786
Health care
See also Health care interpreters, this topic
Medical sign language interpreter license, 676.765
Legal proceedings
See also Civil and criminal proceedings, this topic
Legal sign language interpreter license, 676.768
Licensed interpreters
(Generally), 676.750 et seq.
Board, see SIGN LANGUAGE INTERPRETERS, STATE BOARD OF, generally

Confidentiality of acquired information, 676.774
Definitions, 676.750
Discipline, 676.612, 676.777
Injunctions, 676.613
Penalties, 676.789, 676.992
Registry, 676.783
Rules, 676.783, 676.786
Titles, use, 676.771

Types of licenses
Educational, 676.762
General, 676.756
Legal, 676.768
Medical, 676.765
Provisional, 676.759
Supervisory, 676.753

Unlicensed provision of services, 676.771
Privileged information, 40.272, 676.774
Public meetings, 192.630

Titles, use, 45.292, 413.558, 676.771
Voters' pamphlets, 251.026, 251.167, 251.170, 251.173, 251.315
Written instruments, generally, 42.280

I-68
INTERSTATE AGREEMENTS AND COMPACTS (Cont.)

- Banks, supervision and enforcement, 706.515
- Boating Offense Compact, 830.080
- Boundaries, state
  - (Generally), CONST. XVI §1
  - Columbia River, 186.510, 186.520
- Cascades Rail Corridor, 824.420
- Chemicals in children's products, data sharing, 431A.255, 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 AND PROGRAMS
- Credit unions, supervision and enforcement, 723.136
- Crime prevention
  - (Generally), 131.685
  - National Crime Prevention and Privacy Compact, 181A.135
- Detainers, Agreement on, see DETAINERS, AGREEMENT ON, generally
- Driver License Compact, 802.540, 802.550
- Educational Opportunity for Military Children, Interstate Compact on, 326.552 et seq.
- Emergency management
  - Emergency Management Assistance Compact, 402.100, 402.105
  - Pacific Northwest Emergency Management Arrangement, 402.250
- Goose Lake Interstate Compact, 536.420, 542.510, 542.520
- Higher education
  - Distance learning, 350.075
  - Western Regional Higher Education Compact, see COLLEGES AND UNIVERSITIES
- Highway Transportation Agreement, Multistate, 802.560, 802.565, 802.570
- Insurance Product Regulation Compact, Interstate, 732.820
- Juveniles, see JUVENILE 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

INTERSTATE AGREEMENTS AND COMPACTS (Cont.)

- Northwest Interstate Compact on Low-Level Radioactive Waste Management, 469.930
- Northwest Wildland Fire Protection Agreement, see WILDFIRES AND WILDFIRE PREVENTION
- Oregon-Washington Columbia River Boundary Compact, 186.510, 186.520
- Pacific Marine Fisheries Compact, 507.040, 507.050
- Pacific Northwest Emergency Management Arrangement, 402.250
- Pacific Ocean Resources Compact, 196.175, 196.180, 196.185
- Physical Therapy Licensure Compact, 688.240
- Placement of Children, Interstate Compact on, 342.187
- Public contracts, prevailing wage rate, prohibited agreements, 279C.829
- Retirement Savings Board, Oregon, 178.205
- Tax Compact, Multistate, see MULTISTATE TAX COMPACT, generally
- Teacher Mobility Compact, Interstate, 421.296, 421.297, 421.298
- Tolls and tollways, 383.150
- Western Interstate Corrections Compact, see CORRECTIONAL INSTITUTIONS AND PROGRAMS
- Western Regional Higher Education Compact, see COLLEGES AND UNIVERSITIES
- Wildfires
  - Interstate Forest Fire Suppression Compact, 421.296, 421.297, 421.298
  - Northwest Wildland Fire Protection Agreement, see WILDFIRES AND WILDFIRE PREVENTION
- Wildlife Law Violator Compact, 496.750

INTERSTATE BRIDGES

See BRIDGES

INTERSTATE COOPERATION

See also INTERSTATE AGREEMENTS AND COMPACTS; RECIPROCITY

- (Generally), 190.410 et seq.
- Abandoned or unclaimed property, 98.346, 98.348, 98.424
- Agriculture, market news service, 576.035
- Apprenticeship courses of study, 660.158
- Banks, supervision and enforcement, 706.515
- Boating regulation, 542.630
- Bonneville Power Administration, costs, controlling, 469.950
- Bridges, see BRIDGES
- Cascades Rail Corridor, 824.420
- Child custody, jurisdiction, see CUSTODY OF CHILDREN
- Cities, 190.110, 190.410, 190.420, 190.440
- Columbia River, gravel, sand removal, 274.590
- Commodity commissions, 576.304
- Comacts, 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
INTERSTATE COOPERATION (Cont.)
Emergencies and disasters, see EMERGENCIES AND DISASTERS, generally
Energy resource emergencies, 176.755
Ferries, see FERRIES
Fish and Wildlife Commission, State, meetings, 496.108
Food safety, 616.028
Foreign states, agencies, public, 190.410
Forest insect and disease control, 527.335
Hanford Cleanup Board, Oregon, 469.574
Insurance rating data exchange, 737.526
Land use planning coordination, 197.040, 197.050
Law enforcement mutual assistance agreements, 190.472, 190.474, 190.476, 190.478
Local governments, 190.110, 190.410, 190.420, 190.440
Market development, farm products, 576.013
Market news service, agriculture, 576.035
Mass transit district functions, 267.200
Mental disabilities, nonresidents with, exchange agreements, 428.240
Mill Creek diversion and storage, 537.835
Motor carriers, federal requirements, confirmation, 825.105
Municipal utilities, ownership, operation, 225.060, 225.470, 261.245
Oil and hazardous material spillage, 468B.375, 468B.500
Other states, agencies, public, 190.410
Pacific Ocean salmon netting, 509.360
People's utility districts, thermal power facilities, 261.245
Physicians, licensing, reciprocal agreements, 677.125
Pollution control, 468.035, 468B.015, 468B.375, 468B.500
Ports, 190.110, 190.410, 190.420, 190.440
Power facilities, joint ownership, 225.470, 261.245
Prescription monitoring program, 431A.869
Public utility regulation, 757.420
Racing, 462.275
Radiation control, 453.745
Snake River, hunting, fishing, trapping, 497.012
State agencies, generally, 190.110
Support enforcement, see SUPPORT OF DEPENDENTS
Tax consultants and preparers, license examinations, 673.637
Tax information, 308.290, 314.840
Torts, indemnification, agreements, 190.420
Toxics use and hazardous waste reduction programs, 466.355
Unemployment insurance, 657.760, 657.765, 657.770, 657.775
Vocational rehabilitation, 344.530
Warehouse examination programs
(Generally), 586.235
Contiguous state governments, 586.235
Waste flows between states, avoiding disruption, 465.378
Water Resources Director or Commission, 536.420
Water user organizations, joint project, 545.283
Workers' compensation, 656.126
INTERSTATE FAMILY SUPPORT ACT, UNIFORM
See SUPPORT OF DEPENDENTS
INTERVENTION
(Generally), ORCP 33
INTERVENTION (Cont.)
Administrative procedure, state, contested cases, 183.450
Batterers, see FAMILY ABUSE AND VIOLENCE
Citizens' Utility Board, agency proceedings affecting consumers, 774.180
Definition, ORCP 33A
Labor, unfair practice proceedings, 663.185
Land use decisions, review, 197.830
Landowners, abutting
City streets
Closing intersection, damages, 373.060
Grade change, damages, 105.760
Use restrictions affecting commercial property, 105.860
County roads, grade change, damages, 105.755
State highways, grade change, damages, 105.755
Permissive, ORCP 33C
Procedure, ORCP 33D
Racketeering activities, civil proceedings, Attorney General, 166.725
Right of, ORCP 33B
Transportation, Director of, 184.633
Water rights determination, 539.210
INTERVIEWS
Children's advocacy centers (child abuse), 418.780 et seq.
Custodial, 133.400, 133.402, 133.403
Driving under influence screenings, 813.021, 813.023, 813.025, 813.210, 813.240, 813.260
Employment, see LABOR AND EMPLOYMENT
Release assistance officers, 135.255
INTESTATE SUCCESSION
See PROBATE
INTIMIDATION
Bias crimes, see BIAS CRIMES, generally
Display of noose, 163.191
Schools and school districts, see SCHOOLS AND SCHOOL DISTRICTS
INTOXICATED DRIVER PROGRAM FUND
(Generally), 813.270
Criminal Fine Account, allocations, 137.300
Uses, 813.270, 813.603, 813.616
INTOXICATING LIQUORS
See ALCOHOLIC BEVERAGES, generally
INTOXICATION
See also SUBSTANCE ABUSE AND TREATMENT
Aircraft, operating under influence, 837.080
Boats and boating, see BOATS AND BOATING
Checks of intoxicated persons, refusing to pay, banks, 708A.445
Defense, 161.125
Detoxification, see SUBSTANCE ABUSE AND TREATMENT
Driving under influence, see DRIVING UNDER INFLUENCE, generally
Jail custody, absence of treatment or sobering facility, 430.399
Local laws or regulations, prohibitions, 430.402
Races, wagering, 462.190
Surfing under influence, 830.365

I-70
INTOXICATION (Cont.)
Visibly intoxicated persons
Alcoholic beverages
Deliveries, 471.186, 471.282, 471.527
Serving or furnishing, 471.038, 471.315, 471.410, 471.412, 471.565
Marijuana, selling or providing, 475C.329
Psilocybin, selling or providing, 475A.504
Water skiing under influence, 830.365

INVASION
Habeas corpus, suspension, CONST. I §23
Liquor licenses, suspension, 471.685
Marijuana licenses, permits, and certificates; suspension, 475C.485
Privacy, see PRIVACY
Psilocybin licenses and permits, suspension, 475A.566
Repelling, CONST. V §9, CONST. XI §7, CONST. XI §8

INVASIVE SPECIES
Aquatic invasive species
Adopt-a-River Program, Oregon, 830.055
Aquatic Invasive Species Prevention Fund, 830.585
Ballast water regulation
Boats, 830.302
Ships, see SHIPS AND SHIPPING
Boats
Aquatic Invasive Species Prevention Fund, 830.585
Definitions, 830.560, 830.587
Draining water before transporting boat, 830.302
Launch prohibitions, 830.560
Penalties, 830.990, 830.998, 830.999
Permits
(Generally), 830.565, 830.570
Aquatic Invasive Species Prevention Fund, 830.585
Fees, 830.570, 830.575
Rules, 830.580
Transporting aquatic invasive species, prohibition, 830.999
Watercraft check stations, 830.589, 830.591, 830.998
Reports, 830.565, 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
Duties and powers, generally, 570.755
Establishment, 570.770
Invasive Species Coordinator, 570.780
Legislative findings, 570.750

INVASIVE SPECIES COUNCIL (Cont.)
Meetings, 570.775
Members, 570.770, 570.775
Reports, 570.755, 570.815
Rules, 570.755, 570.775

INVENTORIES
See INTELLECTUAL PROPERTY, generally; PATENTS AND COPYRIGHTS, generally

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 COM- PETITION
Apprenticeship, regulation, 660.120
Archaeology law violations, 358.924, 358.937
Architect law violations, 671.090
Athletic trainers, violations, 676.608, 688.715
Attorney General, see ATTORNEY GENERAL
Attorneys, communication, law enforcement officers, persons represented by counsel, 131.040
Audits, see AUDITS AND AUDITING, generally
Banking violations, 707.725
Banks and banking, see BANKS AND BANKING
Barbers, hair designers and cosmetologists, violations, 676.608
Body art practitioners, 676.608
Building code, see BUILDING CODE, STATE
Charitable organizations, 128.650, 128.680, 128.690
Check-cashing businesses, 697.542
Child abuse, see CHILD ABUSE
Child care facilities, see CHILD CARE FACILITIES
Child-caring agencies, 418.240, 418.257, 418.258, 418.259, 418.260, 418.262
Christmas trees, licensing, growers, 571.510
Collection agencies, enforcement, 697.093
Compensation and salaries, see COMPENSATION AND SALARIES
Construction Contractors Board, 701.225, 701.295
Consumer personal data, control and processing, 646A.589
Continuing care retirement communities, complaints, 101.150
Coordinated care organizations, see COORDI- NATED CARE ORGANIZATIONS
Corporations, 60.032
Correctional Ombudsman, see CORRECTIONAL INSTITUTIONS AND PROGRAMS
Cosmetics, animal testing, 646A.021

INVESTIGATIONS AND INVESTIGATORS (Cont.)
Consumers, 648A.021
Continuing home care, 279A.180, 279A.255
Corrections Ombudsman, 646A.021
Consumers, 648A.021
Continuing home care, 279A.180, 279A.255
Corrections Ombudsman, 646A.021
INVESTIGATIONS AND INVESTIGATORS (Cont.)

Credit unions, 723.136, 723.338
Criminal investigations, law enforcement officers, communication with persons represented by counsel, 131.040
Death, see DEATH
Debt buyers, 646A.646, 646A.661
Debt management service providers, 697.732
Depositories of public funds, 295.071
Discount medical plan organizations, 735.641
Domestic relations suits, charging parties, 107.425
Education, Department of, generally, 326.111
Electric companies, see PUBLIC UTILITIES
Electrologists, violations, 688.140
Emergency medical services providers, 689.405, 689.445
Employment safety, agricultural operations, see EMPLOYMENT SAFETY
Employment safety, agricultural operations, inspection exemption, 654.172
Emergency medical services providers, see EMERGENCY MEDICAL SERVICES PROVIDERS
Environmental health specialists, complaints, 676.608, 700.111
Escrow agents, 696.545
Expenses, entitlement, person for whom counsel appointed, 185.055
Financial, injury cause, see WEAPONS AND FIREARMS
Fires, see FIRES AND FIRE PREVENTION
Funeral service practitioners and embalmers, complaints, 692.180, 692.230
Gasoline dispensing, 480.370, 480.375
Government Ethics Commission, Oregon, 171.776, 171.778, 244.260
Government waste hotlines, 171.180, 297.765
Grand juries, see GRAND JURIES, generally
Hazardous wastes and materials, 466.140, 466.145, 466.185, 466.190, 466.305
Health danger, health boards, 222.905
Health insurance exchange, complaints, 741.540
Health Licensing Office, general authority, 676.608
Health professionals, generally, see HEALTH PROFESSIONALS
Hearing aid specialists, violations, 676.608
Hides, seizures, 604.056
Higher education student complaints, 350.075
Hospitals, see HOSPITALS AND HEALTH CARE FACILITIES
Humane special agents, 181A.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
Livestock, see LIVESTOCK
Liquor law violations, interference, 471.675
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), investigatory demands, 180.448
Medical assistance program, see MEDICAL ASSISTANCE PROGRAM
Medical imaging practitioners, 688.525, 688.600
Midwives, violations, 676.608
Missing persons, see MISSING PERSONS, generally
Mortgage lending, 86A.127, 86A.233, 86A.321, 86A.327
Motor carriers, see MOTOR CARRIERS
Motor vehicles, see MOTOR VEHICLES
Music performing rights societies, see MUSIC PERFORMING RIGHTS SOCIETIES
Naturopathic physicians, 688.225
Notaries public, see NOTARIES PUBLIC
Nurses, see NURSES AND NURSING
Nursing homes, see NURSING HOMES AND CARE FACILITIES
Oil and gas, waste, 520.045
Paramilitary activity, 30.047
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
Pharmacist, see PHARMACISTS AND PHARMACIES
Physical therapists, 688.140
Physicians and surgeons, see PHYSICIANS AND SURGEONS
Podiatric physicians, see PODIATRIC PHYSICIANS
Psilocybin, see PSILOCYBIN
Public assistance, see PUBLIC ASSISTANCE
Public bodies, tort claims, 278.120
Public body wrongdoing, disclosure of factual information, 192.355
Public health, see PUBLIC HEALTH
Public safety officers, conduct, 181A.670, 181A.674, 192.385, 236.360
Public utilities, see PUBLIC UTILITIES
Racketeering activities, 166.730
Railroads, see RAILROADS
Real estate licensees, conduct, 696.396, 696.795
Recycling, producer responsibility program, 459A.962
Residential facilities and homes, see RESIDENTIAL FACILITIES AND HOMES
Respiratory therapists, violations, 676.608
Retirement Savings Plan, Oregon, 178.255
Road usage charge, refund applications, 319.935
INVESTIGATORS AND INVESTIGATORS (Cont.)
Schools and school districts, see SCHOOLS AND SCHOOL DISTRICTS
Search and rescue, 404.135
Securities law violations, 59.245, 59.315, 59.331
Sexual offense therapists, violations, 676.608
Small Business Assistance, Office of, 56.206
Social workers, regulated, violations, 675.585, 675.595
State funds or property, losses, 297.110, 297.120
Student loan servicers, 725A.518, 725A.524
Sudden infant death syndrome, epidemiological, 431.120
Tax consultants and preparers, 673.697, 673.730
Temporary assistance for needy families, eligibility, 412.059
Title loans, 675.585, 675.595
Tobacco, smoking, and inhalant delivery systems, see TOBACCO, SMOKING, AND INHALANT DELIVERY SYSTEMS
Trade regulation and competition, see TRADE REGULATION AND COMPETITION
Trademark applications, 647.029
Trees, coniferous and minor forest products, unlawful cutting and transport, 164.835
Underground storage tanks, see UNDERGROUND STORAGE TANKS
Unmanned aircraft systems, law enforcement use, 837.340
Veterinarians, 686.170, 686.260
Water and water rights, see WATER AND WATER RIGHTS
Ways of necessity, proposed, county engineer or surveyor, 376.160
Weapons, injury cause, see WEAPONS AND FIREARMS
Weapons, possession, school property, 339.315
Wildfires, see WILDFIRES AND WILDFIRE PREVENTION
Wiretapping and eavesdropping, see WIRETAPPING AND EAVESDROPPING, generally

INVESTIGATORS, LICENSED (Cont.)
Licenses (Cont.)
Inactive status, 703.445
Interim license, 703.430
Issuance, 703.430
Provisional license, 703.430
Qualifications, 703.415
Reciprocity, 703.440
Renewal, 703.445, 703.447
Requirement, 703.405
Suspension, revocation, etc., 703.465, 703.470
Temporary license, 703.430
Test, 703.480
Penalties, 703.993, 703.995
Process, service, 703.460
Receipts, disposition, 703.490
Records and reports, 703.450, 703.473
Rules, 703.430, 703.435, 703.480
Website, list of investigators, 703.480

INVESTMENT COUNCIL, OREGON
Contracts, 293.741
Creation, 293.706
Meetings, recordings and logs, 293.714
Members (Generally), 293.706
Chairperson, 293.711
Compensation, expenses, 293.711, 293.713
Conflicts of interest, 293.708, 293.713
Continuing education, 293.712
Reports
Investment funds investment program, 293.771
Venture capital investments, 293.734
State investments, see STATE FINANCE

INVESTMENTS
Advisers, see SECURITIES
Annuities, see ANNUITIES; generally
Banks, see BANKS AND BANKING
California, see CALIFORNIA, STATE OF
Cemeteries, crematories, and alternative disposition facilities, 97.665, 97.820, 97.830
Clerks of courts, partition proceeds, 105.370, 105.385
Client security fund, Oregon State Bar, 9.635
Colleges and universities, see COLLEGES AND UNIVERSITIES
Commercial code, securities, see COMMERCIAL CODE
Commodity commission moneys, 576.375
Common School Fund, see SCHOOL FINANCE
Community climate investments, 468A.295, 468A.298
Conservators, see CONSERVATORSHIPS
Credit unions, surplus funds, 723.296, 723.602
Energy efficiency and sustainable technology loan program financial managers, 470.590, 470.595

I-73
INVESTMENTS

Exchange facilitators, regulation, see EXCHANGE FACILITATORS, generally
Federal Housing Administration mortgages, bonds, 86.620
Fiduciaries, see FIDUCIARIES
Financial institutions, see FINANCIAL INSTITUTIONS
Forestry, long term, encouragement, 526.465
Fraternity benefit societies, 748.412
Hospital financing authority bonds, in, 441.555
Housing authorities, 456.120, 456.315
Income taxation, see INCOME TAX (STATE)
Institutional funds, prudent management, see CHARITABLE AND BENEVOLENT ORGANIZATIONS
Insurance companies, see INSURANCE AND INSURERS
Investment advisors, real estate investment services, registration exemption, 696.030
Investment Council, Oregon, see INVESTMENT COUNCIL, OREGON, generally
Life settlement investment agents, license, 744.324
Local governments, see Public bodies, this topic
Low Income Community Jobs Initiative, Oregon, see LOW INCOME COMMUNITY JOBS INITIATIVE, OREGON, generally
Mass transit districts, 267.394
Money transmission businesses, 717.200, 717.215
Mortality associations, national, debentures, in, 86.620
Oregon 529 Savings Network, see OREGON 529 SAVINGS NETWORK, generally
Probate, see PROBATE
Public bodies
(Generally), 294.035, 294.125
Approved lists, 294.035, 294.046
Bond funds, 294.035, 294.040, 294.052, 294.053
Custodial officer
(Generally), 294.145
Definition, 294.004
Liability, liquidation, loss of principal, 294.047
Prohibited conduct, 294.145
Short-term notes, 294.048
Deferred compensation funds, 294.033, 294.035
Definitions, 294.004
Economic development, see ECONOMIC DEVELOPMENT, generally
Examination and audit, 294.155
Funds to be invested, 294.035
Liquidation, 294.047, 294.048
Maturity, 294.135
Pool
(Generally), 294.805 et seq.
Accounts for government units, 294.870, 294.875
Authorization by governing bodies, 294.810
Bond legality opinions, 294.855
Collection of principal and interest, 294.860
Contracts, 294.850
Counseling services, 294.855
Defaults, procedures, 294.860
Definitions, 294.805
Distribution of income, 294.860
Examinations and audits, 294.880
Expenses, monthly deductions, 294.865
Funds authorized for investment, 294.035
Interest, income, 294.850, 294.855, 294.860, 294.865
Intergovernmental agreements establishing pools, 294.820
Investment agreements, 294.035, 294.810
INVESTMENTS (Cont.)

Public bodies
(Generally), 294.857
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), 294.857
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 Treasurer, 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, 318.856
State, see STATE FINANCE
State buildings, see STATE BUILDINGS
Taylor Grazing Act funds, 294.070
Treasurer, State, see TREASURER, STATE
Tribal governments, investment pool, see Public bodies, this topic
TriMet, 267.394
INVESTMENTS (Cont.)
Trusts and trustees, see TRUSTS AND TRUSTEES
Uniform Prudent Investor Act, see TRUSTS AND TRUSTEES
Workers' compensation, Industrial Accident Fund, 293.701, 293.790, 656.634, 656.635

INVOICES
C.I.F. and C.F. terms, 72.3200
Cigarette tax, 323.220, 323.225
Simulated, see SIMULATION

INVOLUNTARY DISMISSAL
(Generally), ORCP 54B

INVOLUNTARY LIQUIDATION
Mortgage bankers and mortgage brokers, 86A.133

INVOLUNTARY SERVITUDE
See SERVITUDE, INVOLUNTARY, generally

IRAN
State investments, see STATE FINANCE

IRAQ WAR
Veterans Memorial Highway, 366.924

IRON
Public contracts, see PUBLIC CONTRACTS

IRRIGATION
See also CANALS, DITCHES, AND FLUMES; DAMS AND RESERVOIRS; RECLAMATION; WATER AND WATER RIGHTS
Agricultural water management technical assistance program, 568.950, 568.952, 568.954
Appropriation of waters
See also WATER AND WATER RIGHTS
Boundary waters between states, 537.820
Fees, 536.050
Rogue River, 538.270
Time limit for perfection of rights, 537.230
Carey Act projects, see RECLAMATION
Cities, see CITIES
Columbia Southern Irrigation Project, 555.310, 555.320, 555.330, 555.340
Condemnation
(Generally), 772.305, 772.310
Entry right for survey, 772.010
Irrigation districts, see IRRIGATION DISTRICTS
Private corporations, 772.015, 772.035, 772.050, 772.055
Condominiums, requirements, 100.023
Construction contractor licensure, exemption, 701.010
Corporations, see WATER IMPROVEMENT COMPANIES, generally
Districts, see IRRIGATION DISTRICTS, generally
Drainage district powers, 547.320
Equipment, tax exemption, 307.398
Extension of season, 537.385
Irrigation Fund, Oregon, see IRRIGATION FUND, OREGON, generally
Lands, inclusion in drainage district of benefited, 547.210, 547.225

IRRIGATION (Cont.)
Landscape contractors, see LANDSCAPE CONTRACTORS
Liens
Crops, 545.275
District assessments, see IRRIGATION DISTRICTS
Electric power, 87.142, 87.362 et seq.
Labor, materials or equipment, land preparation, 87.356
Land, preparation for cultivation, 87.356
Mutual companies
Corporate excise tax exemption, 317.080
Planned communities, requirements, 94.779
Ports, water distributed by, 777.132
Preparation of land, lien for labor, materials or equipment, 87.356
Season, extension, 537.385
Securities, registration, application, 59.025, 59.045
State lands, rights of way, ditches, pipes, 273.761, 273.765, 273.915
Streams forming waterfalls near Columbia River Highway, withdrawal from appropriation, effect, 538.210
Tax exemption, equipment, 307.398
Tumalo Project, see RECLAMATION
Water control districts, see WATER CONTROL DISTRICTS, generally
Water improvement districts, see WATER IMPROVEMENT DISTRICTS
Water-raising machinery, use, riparian owners, 541.430

IRRIGATION DISTRICTS
(Generally), 545.001 et seq.
Accounts, see Funds and accounts, this topic
Acknowledgments
Bondholders lien releases, 545.369
Inclusion of lands, petition, 545.057
Actions and proceedings
Appeals, see Appeal and review, this topic
Attorney fees, see Attorney fees, this topic
Claims against district, 545.683, 545.685
Condemnation, see Condemnation, this topic
Dissolution, reorganization, see Dissolution, reorganization, this topic
Hearings, see Hearings, this topic
Legality determinations, see Legality determinations, this topic
Appeal and review
Dissolution, reorganization, 548.935
Inclusion of lands, 545.079
Legality proceedings, 548.110
Liquidating indebtedness, 545.663
Organization order, 545.029
Refinancing indebtedness
Benefit and assessment determination, 545.577, 545.579
Creditors, 545.639
Federal loan, holder consent, 548.355
Assessments
See also Charges, this topic
Adjustments, 545.389
Benefit determination, 545.385, 545.387
Bonds and interest, 545.381, 545.428, 545.430, 545.529
Certification, 545.420
Compelling, levy, 545.422
Compromise or cancellation, 548.370, 548.520

I-75
IRRIGATION DISTRICTS (Cont.)

Assessments (Cont.)
- Computation and apportionment, 545.381, 545.385
- Credit for water rights, 545.381
- Deductions, 545.389
- Delinquencies, sale of land, 545.537, 545.603, 545.617
- Distribution works, construction, 545.287, 545.291, 545.315
- Entry and collection, 545.420
- Equalization, 545.416, 545.418
- Erroneous or void, replevy, 548.505, 548.510, 548.515, 548.520
- Exemption
  - Certain lands within boundaries of district, 545.091
  - Parcel of land, 545.468

Federal government
- Contracts, 545.343, 545.347, 545.391, 545.399, 548.325, 548.370
- Reclamation development
  - Levy, funds, 545.349
- Payments, cancellation or extension, 545.355
- Resolution concerning assessments, 545.393

Foreclosures, see Foreclosures, this topic

Improvements, construction or maintenance
- Petition by owners, 545.315, 545.319, 545.323
- Subdistricts, 545.095
- Subdivisions, 545.287, 545.291, 545.293
- Increase on default, 545.532
- Individual tract liability, determining, and releasing, 545.545
- Interest, unpaid assessment, 545.496

Legality determination
- (Generally), 548.105, 548.110, 548.115
- Dissolution, reorganization, 548.930, 548.935, 548.940, 548.950, 548.955

Liens
- (Generally), 545.413, 545.535, 545.603
- Bonds
  - (Generally), 545.428, 545.535, 545.603
  - Government loans, contracts, 545.315
  - 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

IRRIGATION DISTRICTS (Cont.)

Assessments (Cont.)
- Unit apportionment plan, 545.395, 545.397
- Unpaid
  - Sale, mistake in ownership, effect, 545.426
  - Withholding water, 545.460
- Validation, 545.424
- Warrant retirement, 545.473, 545.475, 545.477, 545.479
- Water supply charges added to list, 545.471
- Western Oregon districts, 545.075, 545.295

Attorney fees
- Condemnation action, 545.241
- Lien foreclosures, 545.275, 545.502

Audits, see Audits and Auditing

Bankruptcy, 548.705, 548.710

Board of directors
- (Generally), 545.181 et seq.
- Bank account, emergency and labor expenses, 545.685
- Board of equalization, meeting as, 545.181, 545.418
- Bonds, security, 198.220, 742.358
- Compensation, expenses, 198.190
- Conflict of interest, property sales, 545.365
- Contracts, see Contracts, this topic
- Decreasing number, 545.211
- Dissolution, reorganization proceedings, 548.920, 548.925, 548.930
- Duties and powers, generally, 545.221, 545.225
- Elections, see Elections, this topic
- Fiscal agent for federal projects, 545.343
- Fixing supply charges, 545.303, 545.471
- Hearings, see Hearings, this topic
- Increasing number, 545.199, 545.203, 545.207
- Meetings, 545.181, 545.185, 545.418
- Membership fees in associations, 545.183
- Oath, 545.043
- Officers and employees, see Officers and employees, this topic
- Orders, determining legality, 548.105, 548.110, 548.115, 548.120
- Organizational meeting (annual), 545.181
- President, election, 545.181
- Qualifications, 545.043
- Recall, 198.410 et seq., 545.189
- Redivision of district, election, 545.089, 545.123, 545.167, 545.169, 545.171
- Sale of property, 545.365, 545.367, 545.369, 545.371, 545.375
- Secretary, see Secretary, this topic
- Term of office, 545.043, 545.045, 545.203, 545.211
- Treasurer, see Treasurer, this topic
- Vacancies, filling, 198.320, 545.187, 545.188

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

Bonds
- See also Refinancing indebtedness, this topic
- Acceptance as payment for assessment liability, 545.545
- Bondholders, see Bondholders, this topic
- Denomination, 545.517
- Dissolution of district, effect, 548.905
IRRIGATION DISTRICTS (Cont.)

Bonds (Cont.)
- 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 Liens, 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
- Sale, 545.557
- Securing federal construction charge payments, 545.343, 545.517
- Sum sufficient to pay 4 years' interest, issuance, inclusion, 545.515
- Validation, see Validation, this topic
- Waterworks, financing, 545.301

Bonds and undertakings
(Generally), 198.220
- Carey Act contracts, exemption, 555.070
- Condensation, 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

Budgeting
- Assessments, computation, 545.381
- Local Budget Law, excepted, 294.316

IRRIGATION DISTRICTS (Cont.)

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
- Joint 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, 545.355

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
IRRIGATION DISTRICTS (Cont.)

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

Deschutes County Municipal Improvement District, feeder supply, 538.440

Directors, see Board of directors, this topic

Dissolution, reorganization

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

Distribution of water

See also Construction of works, this topic;
Water, this topic

(Generally), 545.221
Control, 540.270
Federal contracts, 545.343, 545.347
Subdivisions, 545.287, 545.291, 545.293
Watermasters, 540.270
Withholding while assessments or charges unpaid, 545.460, 545.496

Divisions and numbering

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

Domestic supply

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

Drainage district powers, 545.335

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

Elections

(Generally), 545.135 et seq.
Ballots
(Generally), 545.137, 545.139, 545.141, 545.145, 545.925
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

IRRIGATION DISTRICTS (Cont.)

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

Electric power

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

Emergency expenses, payment, 545.685

Employees, see Officers and employees, this topic

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

Evidence, see EVIDENCE

Federal contracts

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

Loans

(Generally), 545.305
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
IRRIGATION DISTRICTS (Cont.)

Federal contracts (Cont.)

Loans (Cont.)
- Lien provisions, 548.320
- Moneys and securities, custody, 548.360
- Prior contracts, validation, 548.310
- Purposes and amounts, 548.305
- Payment, source, 545.509
- 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, consent of Secretary of Interior, 548.945
- Validation of pre-1935 contracts and bonds, 548.310
- Vote not required when debt not increased, 545.513

Federal government

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

Flood control and prevention, 190.150, 545.359

Foreclosures

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

Formation, see Organization, this topic

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

Funds and accounts

- Bank account, emergency and labor expenses, 545.685
- Bond Fund, 545.349, 545.539, 545.541
- Construction Fund, 545.539
- Deposit, 536.570, 545.508
- Disbursements, authorized, 545.508
- Dissolution, reorganization of district, transfer, 548.935
- Domestic Water Fund, 545.303
- Electronic funds transfers, 545.508
- Emergency, 545.599, 545.617, 548.325
- General Fund of district, payments into, 545.539, 548.015
- Handling, 545.508
- Maintenance and operation reserve, 545.381
- Operation and maintenance, 545.420, 545.477, 548.015
- Property sale proceeds, special fund, use, 545.373
- Recall election expenses, payment, 198.430
- Retirement of bonds, 545.539, 545.541, 545.545
- Security bonds, premium payment, 198.220
- Special bond fund, 545.603, 545.607
- Surplus, investing in United States bonds, 545.307
- United States Contract Fund, source, use, 545.349, 545.539

Gifts

- Acquiring domestic, municipal water works, 545.257
- Lands, acquisition, disposal, 548.010

Hearings

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

Highways, state, relocation of facilities, 366.321

IRRIGATION DISTRICTS (Cont.)

Improvement district property, transfer on dissolution, 554.300

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

Interest, see INTEREST (MONEY)
- Joinder of district in acquiring or constructing works, 545.283

Jurisdiction, legality proceedings, 548.110, 548.930, 548.935

Labor expenses, payment, 545.685

Lands
- Acquisition, 545.239
- Additional, irrigating, 545.295
- Atmospheric conditions control, 545.271
- Condemnation, see Condemnation, this topic
- Crediting owners for lands transferred for federal development, 545.351
- Dissolution of district, transfer, conveyance, 548.935
- Liability
  - Assessments, 545.529
  - Sale for taxes, 545.603
  - Noncontiguous, inclusion, 545.395
  - Reorganization of district, transfer, conveyance, 548.935
  - Sale of unnecessary land, 548.010
- Tax sale, purchase by district, 545.537
- Temperature, humidity, control, 545.271
- Title, character, 545.253
- United States
  - Acquiring from district, 545.345, 545.349
  - Development of district lands, 545.343 et seq.
  - Reclamation contracts, see Federal contracts, this topic
- Tax, subject, 545.420
- Water improvement district inclusion, 552.113

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

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

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

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

Machinery, equipment, use by member users, 545.221

Measuring devices, requiring, 545.279
IRRIGATION DISTRICTS (Cont.)

Merger, 12.270, 545.131
Name designation, 545.033

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

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

Organization
(Generally), 545.025 et seq., 548.005
Board of directors, 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, 545.935
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 bond, 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

IRRIGATION DISTRICTS (Cont.)

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

Refinancing indebtedness
See also Federal contracts, this topic
(Generally), 545.565, 545.567
Assessments
Amount per owner determination, 545.567, 545.569, 545.571, 545.573, 545.575
Annual additional, 545.599
Appeal, 545.577, 545.579
Collection and disposal, 545.603
Delinquent, sale of land, 545.617
Emergency, 545.599
Installments, 545.575, 545.581, 545.589
Lien, 545.589, 545.603
Payment in full, 545.595
Preliminary determination, board, 545.567, 545.569
Recording, 545.589
Benefit determination, preliminary
Approval order, 545.575
Equalizing assessments, 545.573
Hearing objections, notice, 545.571
Tax liability, each tract, 545.567, 545.569
Bonds
(Generally), 545.585
Districts formed by all landowners, 545.557
Elections, 545.565
Exchange for outstanding indebtedness, 545.621
Interest rates, 545.585, 545.607
Issuance, 545.565
Lien docket, 545.589
Place of payment, 545.585, 545.607
Retirement before maturity, 545.607
Sale, notice, publication, 545.629
Consent of creditors
(Generally), 548.715
Appeal, costs, 545.639
Hearing, 545.637
Necessity for obtaining, 545.631
Petition for obtaining, 545.633
Procedure, 545.651, 545.655, 545.659, 545.663
Proceeding, notice, effect, 545.635
Final assessment
Appeal, 545.577, 545.579
Order, 545.575
Pre-1925 bond issues, 545.521
Registered offices, agents, 198.340
Relocation, facilities near state highways, 366.321
Reorganization, see Dissolution, reorganization, this topic
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
IRRIGATION DISTRICTS (Cont.)

Subdistricts
(Generally), 545.093
Improvements, 545.094, 545.095

Subdivisions and partitions, see SUBDIVISIONS AND PARTITIONS

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

Traditionally maintained channels, removal and fill, 196.911

Treasurer
Bonds
Refinancing indebtedness, 545.585, 545.603, 545.607
Registration, 545.585
Security bonds, 198.220, 742.358
County treasurer as ex officio, 545.181
Funds and payments, 545.539, 545.541, 545.599, 545.603, 545.683

Tumalo Project transfers to districts, 555.390

United States, see Federal government, this topic

Validation
Bonds, federal contract issues before 1935, 545.310
Federal contracts and bonds issued therefor, 545.310
Federal contracts made without vote, 545.513
Legality proceedings, 548.120
Pre-1933 assessments, 545.424
Reclamation units or divisions, 545.397

Votes and voting, see Elections, this topic

Walla Walla River Irrigation District, mapping, 541.327

Warrants
Claims, payment, 545.683
Deposit for safekeeping, 548.400
Property tax payment, 311.265
Retirement, assessments, 545.473, 545.475, 545.477, 545.479

Water
See also WATER AND WATER RIGHTS
Control districts, inclusion, consent, 553.110
Distribution, see Distribution of water, this topic

IRRIGATION DISTRICTS (Cont.)

Water (Cont.)

Improvement districts
Atmospheric conditions, control, 545.271
Inclusion of territory, 552.113
Transfer of functions, 552.720

Rights
Appurtenant to county lands in district, transfer application, 540.545, 540.589
Condemnation, see Condemnation, this topic
Dissolution, reorganization, adjudication, 548.935
Eagle Point Irrigation District to Big Butte Creek, 538.430
Permits exempt from cancellation, 537.410
Pilot project, temporary transfers, see note after, 540.570
Pre-1931 transfers, ratification, 540.589
Sale, 545.367, 548.935
Title to appropriations, 545.253

Supply
Additional territory, western Oregon, 545.295
Atmospheric conditions, control, 545.271
Districts, debts, obligations, water supply, 264.875, 545.257
Domestic, see Domestic supply, this topic
Federal contract, 545.343
Furnishing in and out of districts, 545.271
Lien on crops of supplied area, 545.275
Temperature, humidity, control, 545.271
Tolls and charges, collection, 545.291, 545.428, 545.430, 545.471
Water improvement district lands, 545.271
Water right examiners, certification, 537.797, 537.798

Water control devices, requiring, 545.279
Watershed and flood agreements, federal, 190.150
Western Oregon districts
Additional territory, irrigating, 545.295
Assessments, 545.075, 545.295

IRRIGATION FUND, OREGON
(Generally), 555.170
Payments into, 555.060, 555.130, 555.170, 555.370, 555.380
Transfer to General Fund, 555.171

ISLANDS
Road district, separate unit, 371.070

ISSUES OF FACT AND LAW
See QUESTIONS OF FACT AND LAW, generally