

## MEMORANDUM

**To:** Taxing Districts  
**From:** Mary Otley, Chief Financial Officer  
**Re:** Heavy Equipment Rental Tax  
**Date:** April 1, 2021

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This month, we have additional revenue to distribute. The legislature instituted a Heavy Equipment Rental Tax in 2018. This is a 2% tax on the rental price received for any qualified heavy equipment. ORS 307.872.

We received our first distribution of this tax in the amount of \$16,083.40. At this time, we do not know how often or how much these distributions will be in the future.

**As a result of this new tax, we have increased this tax turnover by the total of \$16,083.40.** Each district will see their prorated amount on the bottom of your Tax District report.

If you have any questions about this additional revenue, I can be reached at 541-766-6767 or [mary.k.otley@co.benton.or.us](mailto:mary.k.otley@co.benton.or.us).