House Bill 2147

Introduced and printed pursuant to House Rule 12.00. Presession filed (at the request of House Interim Committee on Revenue)

SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced.**

Directs Department of Revenue to conduct study on taxation of marijuana. Requires report to be submitted to interim committee related to revenue no later than September 15, 2015.
Sunsets on date of convening of 2016 regular session of Legislative Assembly.
Declares emergency, effective on passage.

1 **A BILL FOR AN ACT**

2 Relating to the taxation of marijuana; and declaring an emergency.

3 **Be It Enacted by the People of the State of Oregon:**

4 SECTION 1. **(1) The Department of Revenue shall conduct a study on the taxation of**

5 **marijuana. As part of the study, the department shall determine:**

6 **(a) The most economical and least burdensome method of taxing marijuana, including**

7 **whether marijuana should be taxed at the stage at which it is produced, processed, sold by**

8 **wholesalers or sold by retailers;**

9 **(b) Whether marijuana should be subject to a fixed tax or to a tax formula and either the**

10 **amount of the tax or the formula to be used; and**

11 **(c) The method by which a person may challenge the levy of a specific tax.**

12 **(2) The department shall submit the report to an interim committee of the Legislative**

13 **Assembly related to revenue no later than September 15, 2015.**

14 SECTION 2. **Section 1 of this 2015 Act is repealed on the date of the convening of the 2016**

15 **regular session of the Legislative Assembly as specified in ORS 171.010.**

16 SECTION 3. **This 2015 Act being necessary for the immediate preservation of the public**

17 **peace, health and safety, an emergency is declared to exist, and this 2015 Act takes effect**

18 **on its passage.**

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NOTE: Matter in **boldfaced** type in an amended section is new; matter [*italic and bracketed*] is existing law to be omitted.
New sections are in **boldfaced** type.

LC 889