

## HOUSE AMENDMENTS TO HOUSE BILL 2197

By JOINT COMMITTEE ON MARIJUANA REGULATION

June 8

1 On page 1 of the printed bill, line 2, after the semicolon insert “creating new provisions;  
2 amending ORS 475B.700 and 475B.710;”.

3 Delete lines 4 through 29 and delete pages 2 and 3 and insert:

4 **“SECTION 1. Section 2 of this 2017 Act is added to and made a part of ORS 475B.700 to**  
5 **475B.760.**

6 **“SECTION 2. (1) The Department of Revenue may enter into an agreement with the**  
7 **governing body of a federally recognized Indian tribe that is qualified as described in this**  
8 **section for the purpose of making rebate payments for an estimate of the tax on marijuana**  
9 **items imposed under ORS 475B.705 as described in this section.**

10 **“(2) The governing body of a federally recognized Indian tribe is qualified to enter into**  
11 **an agreement under this section if the governing body has entered into an agreement with**  
12 **the Governor, or the Governor’s designee, pursuant to section 35, chapter 24, Oregon Laws**  
13 **2016.**

14 **“(3) The department shall provide rebates under this section for:**

15 **“(a) Usable marijuana sold by a marijuana retailer that holds a license issued under ORS**  
16 **475B.110 that is produced by a marijuana producer that is located on tribal trust land and**  
17 **licensed by the governing body of a federally recognized Indian tribe that has entered into**  
18 **an agreement with the Governor, or the Governor’s designee, pursuant to section 35, chapter**  
19 **24, Oregon Laws 2016, provided that the licensing of the marijuana producer comports with**  
20 **the agreement; and**

21 **“(b) Cannabinoid concentrates, cannabinoid extracts or cannabinoid products sold by a**  
22 **marijuana retailer that holds a license issued under ORS 475B.110 that are processed by a**  
23 **marijuana processor that is located on tribal trust land and licensed by the governing body**  
24 **of a federally recognized Indian tribe that has entered into an agreement with the Governor,**  
25 **or the Governor’s designee, pursuant to section 35, chapter 24, Oregon Laws 2016, provided**  
26 **that the licensing of the marijuana processor comports with the agreement.**

27 **“(4) Payments made by the department to a federally recognized Indian tribe should**  
28 **represent the department’s estimate of the amount of revenue generated under ORS 475B.705**  
29 **attributable to marijuana items:**

30 **“(a) Produced by a marijuana producer that is located on tribal trust land and licensed**  
31 **by the governing body of a federally recognized Indian tribe that has entered into an agree-**  
32 **ment with the Governor, or the Governor’s designee, pursuant to section 35, chapter 24,**  
33 **Oregon Laws 2016, provided that the licensing of the marijuana producer comports with the**  
34 **agreement; or**

35 **“(b) Processed by a marijuana processor that is located on tribal trust land and licensed**

1 by the governing body of a federally recognized Indian tribe that has entered into an agree-  
2 ment with the Governor, or the Governor's designee, pursuant to section 35, chapter 24,  
3 Oregon Laws 2016, provided that the licensing of the marijuana processor comports with the  
4 agreement.

5 “(5) There is continuously appropriated from the suspense account established under  
6 ORS 475B.760 the amounts necessary to make rebates pursuant to an agreement entered into  
7 under this section.

8 “**SECTION 3.** ORS 475B.700 is amended to read:

9 “475B.700. As used in ORS 475B.700 to 475B.760:

10 “(1) ‘Cannabinoid concentrate,’ ‘cannabinoid edible,’ ‘cannabinoid extract,’ ‘cannabinoid  
11 product,’ ‘consumer,’ ‘immature marijuana plant,’ ‘marijuana flowers,’ ‘marijuana items,’ ‘marijuana  
12 leaves,’ ‘**marijuana processor,**’ ‘**marijuana producer,**’ [and] ‘marijuana retailer’ and ‘**usable**  
13 **marijuana**’ have the meanings given those terms in ORS 475B.015.

14 “(2) ‘Retail sale’ means any transfer, exchange, gift or barter of a marijuana item by any person  
15 to a consumer.

16 “(3) ‘Retail sales price’ means the price paid for a marijuana item, excluding tax, to a marijuana  
17 retailer by or on behalf of a consumer of the marijuana item.

18 “**SECTION 4.** ORS 475B.710, as amended by section 7, chapter 91, Oregon Laws 2016, is  
19 amended to read:

20 “475B.710. (1) Except as otherwise provided in ORS 475B.700 to 475B.760, the tax imposed upon  
21 the consumer under ORS 475B.705 shall be collected at the point of sale and remitted by each  
22 marijuana retailer that engages in the retail sale of marijuana items. The tax is **considered** a tax  
23 upon the marijuana retailer that is required to collect the tax, and the marijuana retailer is **con-**  
24 **sidered** a taxpayer.

25 “(2) The marijuana retailer shall file a return to the Department of Revenue on or before the  
26 last day of January, April, July and October of each year for the previous calendar quarter.

27 “(3) The marijuana retailer shall pay the tax to the department in the form and manner pre-  
28 scribed by the department, but not later than with each quarterly return, without regard to an ex-  
29 tension granted under subsection (5) of this section.

30 “(4) Marijuana retailers shall file the returns required under this section regardless of whether  
31 any tax is owed.

32 “(5) For good cause, the department may extend the time for filing a return under this section.  
33 The extension may be granted at any time if a written request is filed with the department during  
34 or prior to the period for which the extension may be granted. The department may not grant an  
35 extension of more than 30 days.

36 “(6) Interest shall be added at the rate established under ORS 305.220 for each month, or frac-  
37 tion of a month, from the time the return was originally required to be filed to the time of payment.

38 “(7) If a marijuana retailer fails to file a return or pay the tax as required by this section, the  
39 department shall impose a penalty in the manner provided in ORS 314.400.

40 “(8) Except as provided in subsections (9) and (10) of this section, the period prescribed for the  
41 department to allow or make a refund of any overpayment of tax paid under ORS 475B.700 to  
42 475B.760 is as provided in ORS 314.415.

43 “(9)(a) The department shall first apply any overpayment of tax by a marijuana retailer to any  
44 marijuana tax that is owed by the marijuana retailer.

45 “(b) If after any offset against any delinquent amount the overpayment of tax remains greater

1 than \$1,000, the remaining refund shall be applied as a credit against the next subsequent calendar  
2 quarter as an estimated payment.

3 “(10) The department may not make a refund of, or credit, any overpayment of tax under ORS  
4 475B.700 to 475B.760 that was credited to the account of a marijuana retailer under subsection (9)(b)  
5 of this section if the return for that tax period is not filed within three years after the due date of  
6 that return.

7 **“SECTION 5. This 2017 Act takes effect on the 91st day after the date on which the 2017**  
8 **regular session of the Seventy-ninth Legislative Assembly adjourns sine die.”.**

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