



## Open Government Impact Statement

80th Oregon Legislative Assembly  
2019 Regular Session

## Measure: HB 2270

Only impacts on Original or Engrossed  
Versions are Considered Official

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Date: 1/14/2019

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### SUMMARY

Increases tax on distribution of cigarettes. Applies to cigarettes tax reporting periods beginning on or after January 1, 2020, and to existing inventories of cigarettes not yet acquired by consumers as of January 1, 2020.

Includes inhalant delivery devices in definition of tobacco products for purpose of imposition of tax. Exempts certain sales of inhalant delivery devices in medical marijuana dispensaries from taxation. Removes limit on tax imposed upon higher-priced cigars. Applies to tobacco products tax reporting periods beginning on or after January 1, 2020.

Prohibits distribution or sale of cigarettes or certain cigars in packages containing fewer than 20.

Takes effect on 91st day following adjournment sine die.

## **NOTICE OF NO OPEN GOVERNMENT IMPACT**