



## Open Government Impact Statement

81st Oregon Legislative Assembly  
2021 Regular Session

## Measure: SB 861

Only impacts on Original or Engrossed  
Versions are Considered Official

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Date: 4/19/2021

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### SUMMARY

Provides that employee of marijuana retailer may be subject to collection for marijuana retail tax not remitted to Department of Revenue, only if employee was authorized to pay or direct payment of tax, and employee was, or should have been, aware that taxes collected by marijuana retailer were not remitted to department.

Applies to tax remittances first owed department on or after January 1, 2022.

Takes effect on 91st day following adjournment sine die.

## NOTICE OF NO OPEN GOVERNMENT IMPACT