

Table B.11 Recreational Marijuana Resources and Distributions

TABLE B.11											Dec 2021	
Summary of Marijuana Resources												
(in millions of dollars)	2021-23			2023-25		2025-27		2027-29		2029-31		
	Current Forecast	Change from Sep-21	Change from COS 2021	Current Forecast	Change from Sep-21	Current Forecast	Change from Sep-21	Current Forecast	Change from Sep-21	Current Forecast	Change from Sep-21	
MARIJUANA EARNINGS												
+ Tax Revenue ¹	355.461	3.058	1.074	377.204	0.000	417.310	0.000	462.371	0.000	512.390	NA	
+ Medical Marijuana Tax Revenue ²	0.000	0.000	0.000	0.000	0.000	0.000	0.000	31.896	0.000	44.041	NA	
- Administrative Costs ³	15.026	0.000	0.000	15.374	0.000	15.746	0.000	16.144	0.000	16.571	NA	
Net Available to Transfer	340.434	3.058	1.074	361.830	0.000	401.564	0.000	446.227	0.000	495.819	NA	
OREGON MARIJUANA ACCOUNT												
Beginning Balance	0.000	0.000	(0.000)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	NA	
Revenue Transfers	340.434	3.058	1.074	361.830	0.000	401.564	0.000	478.123	0.000	539.860	NA	
Other Resources	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	NA	
Total Available Resources	340.434	3.058	1.074	361.830	0.000	401.564	0.000	478.123	0.000	539.860	NA	
ALLOCATION OF RESOURCES ⁴												
Drug Treatment & Recovery	250.434	3.058	1.074	271.830	0.000	311.564	0.000	388.123	0.000	449.860	NA	
State School Fund	36.000	0.000	0.000	36.000	0.000	36.000	0.000	36.000	0.000	36.000	NA	
Mental Health, Alcoholism, & Drug Services	18.000	0.000	0.000	18.000	0.000	18.000	0.000	18.000	0.000	18.000	NA	
State Police	13.500	0.000	0.000	13.500	0.000	13.500	0.000	13.500	0.000	13.500	NA	
Cities	9.000	0.000	0.000	9.000	0.000	9.000	0.000	9.000	0.000	9.000	NA	
Counties	9.000	0.000	0.000	9.000	0.000	9.000	0.000	9.000	0.000	9.000	NA	
Alcohol & Drug Abuse Prevention, Intervention & Treatment	4.500	0.000	0.000	4.500	0.000	4.500	0.000	4.500	0.000	4.500	NA	
Total Distributions	340.434	3.058	1.074	361.830	0.000	401.564	0.000	478.123	0.000	539.860	NA	
Ending Balance	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	NA	

Note: Some totals may not foot due to rounding.

1. Retailers pay taxes monthly, however taxes are not available for distribution to recipient programs until the Department of Revenue receives and processes retailers' quarterly tax returns. As such, there is a one to two quarter lag between when the initial monthly payments are made and when monies become available to distribute.

2. Medical marijuana being exempt from tax is an explicit tax expenditure per HB 2433 (2021). Tax expenditures sunset after 6 years, although they may be renewed at that time. Current law is that medical marijuana sales will be taxed beginning January 1, 2028.

3. Administrative Costs reflect monthly collection costs for the Department of Revenue in addition to distributions to the Criminal Justice Commission and OLCC per SB 1544 (2018)

4. Per Measure 110 (2020), the first \$11.25 million per quarter (\$45m per year) is distributed via formula to the initial recipient programs. All revenues above \$11.25 million go to the Drug Treatment & Recovery Fund.