

**REVENUE IMPACT OF  
PROPOSED LEGISLATION**  
83rd Oregon Legislative Assembly  
2025 Regular Session  
Legislative Revenue Office

<b>Bill Number:</b>	<b>SB 1020</b>
<b>Revenue Area:</b>	<b>Tobacco Taxes/ Property Tax</b>
<b>Economist:</b>	<b>Jonathan Hart</b>
<b>Date:</b>	<b>3/24/2025</b>

*Only Impacts on Original or Engrossed  
Versions are Considered Official*

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**Measure Description:**

Creates a deposit system for inhalant delivery systems, requiring that they have a refund value of \$5 each, that retailers collect the value at the point of sale, and that collections sites be established where consumers can return inhalant delivery systems to collect the refund value.

**Revenue Impact (in \$Millions):**

This bill may have a revenue impact or an impact on the tax policy of this state or local governments. This statement is for the purpose of moving the bill to another committee. A revenue impact analysis will be conducted as the bill is considered in the Senate Finance and Revenue committee.

**Impact Explanation:**

The refund value is significant with respect to the price of inhalant delivery systems which may impact the tobacco tax paid on vaping products as well as cigarettes or other tobacco products.

The refund value may also have implications for property taxes, which need to be explored further.