

## HOUSE AMENDMENTS TO HOUSE BILL 2422

By COMMITTEE ON TRANSPORTATION

April 5

1 On page 1 of the printed bill, line 2, delete “creating new provisions; amending ORS 323.030 and  
2 323.455;” and insert “appropriating money;”.

3 Delete lines 6 through 30 and insert:

4 **“SECTION 1. Section 2 of this 2007 Act is added to and made a part of ORS 323.005 to  
5 323.482.**

6 **“SECTION 2. (1) Notwithstanding ORS 323.030 (2) and in addition to and not in lieu of any  
7 other tax, every distributor shall pay a tax upon distributions of cigarettes at the rate of one  
8 mill for the distribution of each cigarette in this state.**

9 **“(2) Any cigarette for which a tax has once been imposed under ORS 323.005 to 323.482  
10 may not be subject, upon a subsequent distribution, to the taxes imposed by ORS 323.005 to  
11 323.482.**

12 **“SECTION 3. (1) All moneys received by the Department of Revenue from the tax im-  
13 posed by section 2 of this 2007 Act shall be paid over to the State Treasurer to be held in a  
14 suspense account established under ORS 293.445. All amounts in the account are contin-  
15 uously appropriated to the department. After payment of refunds the department shall dis-  
16 tribute:**

17 **“(a) 84.28 percent to the Department of Transportation for the purpose of financing and  
18 improving transportation services for elderly and disabled individuals as provided in ORS  
19 391.800 to 391.830;**

20 **“(b) 0.45 percent to the cities of this state;**

21 **“(c) 0.45 percent to the counties of this state;**

22 **“(d) 0.45 percent to the Tobacco Use Reduction Account established under ORS 431.832;**

23 **“(e) 11.44 percent to the Oregon Health Plan Fund established under ORS 414.109; and**

24 **“(f) 2.93 percent to the General Fund.**

25 **“(2)(a) Moneys distributed to cities and counties under this section shall be distributed  
26 to each city or county using the proportions used for distributions made under ORS 323.455.**

27 **“(b) Moneys shall be distributed to cities, counties and the Elderly and Disabled Special  
28 Transportation Fund under this section at the same time moneys are distributed to cities,  
29 counties and the Elderly and Disabled Special Transportation Fund under ORS 323.455.**

30 **“SECTION 4. Section 2 of this 2007 Act applies to distributions of cigarettes occurring  
31 on or after January 1, 2008.**

32 **“SECTION 5. (1) Every distributor must take an inventory, as of 12:01 a.m. on January  
33 1, 2008, of all packages of cigarettes to which are affixed Oregon cigarette tax stamps and  
34 of all unaffixed Oregon cigarette tax stamps in the possession of or under the control of the  
35 distributor.**

1       **“(2) Every distributor must file a report with the Department of Revenue on or before**  
2 **January 21, 2008, in such form as the department may prescribe, showing:**

3       **“(a) The number of Oregon cigarette tax stamps, with the designations of the stamps,**  
4 **that were affixed to packages of cigarettes in the possession of or under the control of the**  
5 **distributor at 12:01 a.m. on January 1, 2008; and**

6       **“(b) The number of unaffixed Oregon cigarette tax stamps, with the designations of the**  
7 **stamps, that were in the possession of or under the control of the distributor at 12:01 a.m.**  
8 **on January 1, 2008.**

9       **“(3) The amount of tax required to be paid with respect to the affixed Oregon cigarette**  
10 **tax stamps shall be computed pursuant to section 2 of this 2007 Act and remitted with the**  
11 **distributor’s report. Any amount of tax not paid within the time specified for the filing of**  
12 **the report shall bear interest at the rate established under ORS 305.220 per month, or frac-**  
13 **tion of a month, from the due date of the report until paid.”.**

14       On page 2, delete lines 1 through 37.

15       In line 38, delete “5” and insert “6”.

16

\_\_\_\_\_