

## SENATE AMENDMENTS TO SENATE BILL 3

By COMMITTEE ON FINANCE AND REVENUE

June 12

- 1 On page 1 of the printed bill, line 2, after “ORS” delete the rest of the line and insert “323.010,  
2 323.015, 323.455, 323.500, 323.505, 323.625, 391.800, 414.025, 414.725,”.
- 3 In line 3, after the first semicolon insert “repealing ORS 323.457;”.
- 4 On page 11, line 33, delete “(1)”.
- 5 In line 34, delete “15” and insert “15 (1)(a)”.
- 6 Delete lines 37 through 44.
- 7 In line 45, delete “(a)” and insert “(1)”.
- 8 On page 12, line 5, delete “; and” and insert a period.
- 9 In line 6, delete “(b) 95.082” and insert “(2) 72.34”.
- 10 Delete lines 8 through 39 and insert:
- 11 “(3) 18.54 percent shall be credited to the Oregon Health Plan Fund established by ORS 414.109.
- 12 “(4) 3.04 percent shall be transferred to the Healthy Kids Safety Net Fund established by section  
13 21 of this 2007 Act.
- 14 “(5) 1.16 percent shall be transferred to the Rural Health Care Revolving Account established  
15 by ORS 442.480 for the purposes described in section 34 of this 2007 Act.
- 16 “**SECTION 24.** Section 23 of this 2007 Act is amended to read:
- 17 “**Sec. 23.** All moneys received by the Department of Revenue from the taxes imposed under  
18 section 15 (1)(a), Article IX of the Oregon Constitution, shall be paid over to the State Treasurer  
19 to be held in a suspense account established under ORS 293.445. After the payment of refunds:
- 20 “(1) [4.918] **10** percent shall be credited to the Tobacco Use Reduction Account established un-  
21 der ORS 431.832 to fund cigarette and tobacco use prevention and education programs recommended  
22 in the Best Practices for Comprehensive Tobacco Control Programs published by the United States  
23 Department of Health and Human Services, Centers for Disease Control and Prevention, National  
24 Center for Chronic Disease Prevention and Health Promotion, Office on Smoking and Health, August  
25 1999.
- 26 “(2) [72.34] **68.47** percent shall be credited to the Oregon Healthy Kids Program Fund estab-  
27 lished by section 15 of this 2007 Act.
- 28 “(3) [18.54] **17.55** percent shall be credited to the Oregon Health Plan Fund established by ORS  
29 414.109.
- 30 “(4) [3.04] **2.88** percent shall be transferred to the Healthy Kids Safety Net Fund established by  
31 section 21 of this 2007 Act.
- 32 “(5) [1.16] **1.10** percent shall be transferred to the Rural Health Care Revolving Account estab-  
33 lished by ORS 442.480 for the purposes described in section 34 of this 2007 Act.”.
- 34 Delete line 45.
- 35 On page 13, delete lines 1 through 33.

1 In line 34, delete “28” and insert “27”.  
2 In line 37, after “(1)” insert “and 323.031 (1)”.  
3 In line 39, delete “37.931” and insert “21.69”.  
4 In line 40, delete “3.45” and insert “2.3”.  
5 In line 41, delete “3.45” and insert “2.3” and after “state” insert a semicolon and restore  
6 “and” and delete the semicolon.  
7 In line 42, delete “3.45” and insert “2.3”.  
8 In line 44, restore the period and delete the semicolon.  
9 Delete line 45 and insert:  
10 “(2) After the appropriation and crediting of moneys to the General Fund, cities, counties and  
11 the Department of Transportation under subsection (1) of this section, of the balance of the moneys  
12 in the suspense account, 71.41 percent shall be credited to the Oregon Health Plan Fund established  
13 by ORS 414.109 for the purpose of funding the maintenance and expansion of the number of persons  
14 eligible for medical assistance under the Oregon Health Plan or for funding the maintenance of the  
15 benefits available under the Oregon Health Plan, or both.”  
16 On page 14, delete lines 1 through 4.  
17 In line 5, delete “(2)” and insert “(3)”.  
18 In line 11, delete “(3)” and insert “(4)”.  
19 Delete lines 20 through 45.  
20 On page 15, delete lines 1 through 23.  
21 After line 23, insert:  
22 **“SECTION 28. The unexpended balances of amounts in the suspense account described**  
23 **in ORS 323.457 on December 31, 2007, are transferred to the suspense account described in**  
24 **ORS 323.455 for distribution as prescribed in ORS 323.455.”**  
25 In line 24, delete “31” and insert “29”.  
26 In line 28, delete “15” and insert “15 (1)(a) and (b)”.  
27 On page 16, line 4, delete “32” and insert “30” and delete “31” and insert “29”.  
28 After line 6, insert:  
29 **“SECTION 31. All moneys received by the Department of Revenue under section 15 (1)(b)**  
30 **and (c), Article IX of the Oregon Constitution, shall be deposited in the State Treasury and**  
31 **credited to a suspense account established under ORS 293.445. After payment of refunds or**  
32 **credits arising from erroneous overpayments, the balance of the moneys shall be credited to**  
33 **the General Fund. Of the amount credited to the General Fund under this section:**  
34 **“(1) 44.6 percent shall be dedicated to funding the maintenance and expansion of the**  
35 **number of persons eligible for medical assistance under the Oregon Health Plan or to funding**  
36 **the maintenance of the benefits available under the Oregon Health Plan, or both; and**  
37 **“(2) 55.4 percent shall be credited to the Tobacco Use Reduction Account established**  
38 **under ORS 431.832.**  
39 **“SECTION 32. Section 31 of this 2007 Act is amended to read:**  
40 **“Sec. 32. All moneys received by the Department of Revenue under section 15 (1)(b) and (c),**  
41 **Article IX of the Oregon Constitution, shall be deposited in the State Treasury and credited to a**  
42 **suspense account established under ORS 293.445. After payment of refunds or credits arising from**  
43 **erroneous overpayments, the balance of the moneys shall be credited to the General Fund. Of the**  
44 **amount credited to the General Fund under this section:**  
45 **“(1) [44.6] 57 percent shall be dedicated to funding the maintenance and expansion of the number**

1 of persons eligible for medical assistance under the Oregon Health Plan or to funding the maintenance of the benefits available under the Oregon Health Plan, or both; and

2  
3 “(2) [55.4] 43 percent shall be credited to the Tobacco Use Reduction Account established under  
4 ORS 431.832.

5 “**SECTION 33.** ORS 323.010 is amended to read:

6 “323.010. As used in ORS 323.005 to 323.482, unless the context requires otherwise:

7 “(1) ‘Cigarette’ means any product that contains nicotine, is intended to be burned or heated  
8 under ordinary conditions of use and consists of or contains:

9 “(a) Any roll of tobacco wrapped in paper or in any substance not containing tobacco;

10 “(b) Tobacco, in any form, that is functional in the product and that, because of its appearance,  
11 the type of tobacco used in the filler or its packaging and labeling, is likely to be offered to, or  
12 purchased by, consumers as a cigarette; or

13 “(c) Any roll of tobacco that is wrapped in any substance containing tobacco and that, because  
14 of its appearance, the type of tobacco used in the filler or its packaging and labeling, is likely to  
15 be offered to, or purchased by, consumers as a cigarette described in paragraph (a) of this sub-  
16 section.

17 “(2) ‘Cigarette activity in this state’:

18 “(a) Means importing, storing or manufacturing cigarettes in this state, or exporting cigarettes  
19 out of this state, in order to sell the cigarettes either within or outside this state.

20 “(b) Does not include importing, storing, manufacturing or exporting of cigarettes that are to  
21 be consumed by the person doing the importing, storing, manufacturing or exporting.

22 “(3) ‘Contraband cigarettes’ means cigarettes or packages of cigarettes:

23 “(a) That do not comply with the requirements of ORS 323.005 to 323.482 or 323.856 or the cig-  
24 arette tax laws of another state or the federal government;

25 “(b) That bear trademarks that are counterfeit under ORS 647.135 or other state or federal  
26 trademark laws; or

27 “(c) That have been sold, offered for sale or possessed for sale in this state in violation of ORS  
28 180.440.

29 “(4) ‘Department’ means the Department of Revenue.

30 “(5) ‘Dealer’ includes every person, other than a manufacturer or a person holding a distribu-  
31 tor’s license, who engages in this state in the sale of cigarettes.

32 “(6) ‘Exporting’ means the act of carrying or conveying goods from a point of manufacture or  
33 storage in this state to a location outside this state and may be further defined by the department  
34 by rule.

35 “(7) ‘Importing’ means the act of bringing goods to a point of storage in this state from a lo-  
36 cation outside this state and may be further defined by the department by rule.

37 “(8) ‘In this state’ means within the exterior limits of the State of Oregon and includes all ter-  
38 ritory within these limits owned by or ceded to the United States of America.

39 “(9) ‘Manufacturer’ means any person who makes, manufactures or fabricates cigarettes for sale.

40 “(10) ‘Package’ means the individual package, box or other container in which retail sales or  
41 gifts of cigarettes are normally made or intended to be made.

42 “(11) ‘Person’ includes any individual, firm, copartnership, joint venture, association, social club,  
43 fraternal organization, corporation, estate, trust, receiver, trustee, syndicate, this state, any county,  
44 municipality, district or other political subdivision of the state, or any other group or combination  
45 acting as a unit.

1 “(12) ‘Sale’ includes any transfer of title or possession for a consideration, exchange or barter,  
2 in any manner or by any means whatsoever, but does not include the sale of cigarettes by a man-  
3 ufacturer to a distributor.

4 “(13) ‘Taxpayer’ means a distributor or other person required to pay a tax under ORS 323.005  
5 to 323.482 **or under section 15, Article IX of the Oregon Constitution**, and includes a distributor  
6 required to prepay a tax under ORS 323.068.

7 “(14) ‘Transporter’ means any person importing or transporting into this state, or transporting  
8 in this state, cigarettes obtained from a source located outside this state, or from any person not  
9 licensed as a distributor under ORS 323.005 to 323.482. It does not include a licensed distributor, a  
10 common carrier to whom is issued a certificate or permit by the United States Surface Transporta-  
11 tion Board to carry commodities in interstate commerce, or to a carrier of federal tax-free cigarettes  
12 in bond, or any person transporting no more than 199 cigarettes at any one time.

13 “(15) ‘Untaxed cigarette’ means any cigarette that has not yet been distributed in such manner  
14 as to result in a tax liability under ORS 323.005 to 323.482 **or under section 15, Article IX of the**  
15 **Oregon Constitution**.

16 “(16) ‘Use or consumption’ includes the exercise of any right or power over cigarettes incident  
17 to the ownership thereof, other than the sale of the cigarettes or the keeping or retention thereof  
18 for the purpose of sale.

19 “(17) ‘Wholesaler’ means any dealer who engages in the sale of cigarettes to any other dealer  
20 for purposes other than use or consumption.

21 “**SECTION 34.** ORS 323.015 is amended to read:

22 “323.015. As used in ORS 323.005 to [323.482] **323.645**, unless the context requires otherwise:

23 “(1) ‘Distribution’ includes:

24 “(a) The sale in this state of untaxed cigarettes.

25 “(b) The use or consumption in this state of untaxed cigarettes.

26 “(c) The receipt or retention in this state of untaxed cigarettes at a place of business where  
27 cigarettes are customarily sold or offered for sale to consumers.

28 “(d) The placing of cigarettes in vending machines in this state.

29 “(e) The use or consumption by the first person in possession in this state of untaxed cigarettes  
30 transported to the state in quantities of more than 199 in a single shipment.

31 “(f) Donations of sample cigarettes or gift cartons by the manufacturers of the cigarettes, except  
32 sample packages containing not more than five cigarettes and labeled as ‘sample,’ ‘not for sale’ or  
33 with similar wording.

34 “(g) The possession in this state of untaxed cigarettes that were transported to this state in  
35 quantities of more than 199, unless the person in possession of the untaxed cigarettes is in pos-  
36 session of the untaxed cigarettes in order to transport the cigarettes to a location outside this state.

37 “(2) ‘Distributor’ includes:

38 “(a) Any person who distributes cigarettes.

39 “(b) Any person who sells or accepts orders for cigarettes that are to be transported from a  
40 point outside this state to a consumer within this state.

41 “(c) Notwithstanding the provisions of ORS 323.010 (5), any dealer who serves as the dealer’s  
42 own distributor or who buys directly from a manufacturer for resale in this state shall be deemed  
43 to be both a distributor and a dealer under ORS 323.005 to 323.482 **or under section 15, Article**  
44 **IX of the Oregon Constitution**.

45 “(3) ‘Distributor engaged in business in this state’ includes any of the following:

1 “(a) Any distributor maintaining, occupying or using, permanently or temporarily, directly or  
2 indirectly, or through a subsidiary or agent, by whatever name called, an office, place of distrib-  
3 ution, sales or sample room or place, warehouse or storage place or any other place of business.

4 “(b) A distributor having a representative, agent, salesperson, canvasser or solicitor operating  
5 in this state under the authority of the distributor or its subsidiary for the purpose of selling, de-  
6 livering, or the taking of orders for cigarettes.

7 “**SECTION 35.** ORS 323.500 is amended to read:

8 “323.500. As used in ORS 323.500 to 323.645, unless the context otherwise requires:

9 “(1) ‘Business’ means any trade, occupation, activity or enterprise engaged in for the purpose  
10 of selling or distributing tobacco products in this state.

11 “(2) ‘Cigar’ means a roll for smoking that is of any size or shape and that is made wholly or in  
12 part of tobacco, irrespective of whether the tobacco is pure or flavored, adulterated or mixed with  
13 any other ingredient, if the roll has a wrapper made wholly or in greater part of tobacco and if 1,000  
14 of these rolls collectively weigh more than three pounds. ‘Cigar’ does not include a cigarette, as  
15 defined in ORS 323.010.

16 “(3) ‘Consumer’ means any person who purchases tobacco products in this state for the person’s  
17 use or consumption or for any purpose other than for reselling the tobacco products to another  
18 person.

19 “(4) ‘Contraband tobacco products’ means tobacco products or packages containing tobacco  
20 products:

21 “(a) That do not comply with the requirements of ORS 323.500 to 323.645;

22 “(b) That do not comply with the requirements of the tobacco products tax laws of the federal  
23 government or of other states; or

24 “(c) That bear trademarks that are counterfeit under ORS 647.135 or other state or federal  
25 trademark laws.

26 “(5) ‘Department’ means the Department of Revenue.

27 “(6) ‘Distribute’ means:

28 “(a) Bringing, or causing to be brought, into this state from without this state tobacco products  
29 for sale, storage, use or consumption;

30 “(b) Making, manufacturing or fabricating tobacco products in this state for sale, storage, use  
31 or consumption in this state;

32 “(c) Shipping or transporting tobacco products to retail dealers in this state, to be sold, stored,  
33 used or consumed by those retail dealers;

34 “(d) Storing untaxed tobacco products in this state that are intended to be for sale, use or  
35 consumption in this state;

36 “(e) Selling untaxed tobacco products in this state; or

37 “(f) As a consumer, being in possession of untaxed tobacco products in this state.

38 “(7) ‘Distributor’ means:

39 “(a) Any person engaged in the business of selling tobacco products in this state who brings,  
40 or causes to be brought, into this state from without the state any tobacco products for sale;

41 “(b) Any person who makes, manufactures or fabricates tobacco products in this state for sale  
42 in this state;

43 “(c) Any person engaged in the business of selling tobacco products without this state who ships  
44 or transports tobacco products to retail dealers in this state, to be sold by those retail dealers;

45 “(d) Any person, including a retail dealer, who sells untaxed tobacco products in this state; or

1 “(e) A consumer in possession of untaxed tobacco products in this state.

2 “(8) ‘Manufacturer’ means a person who manufactures tobacco products for sale.

3 “(9) ‘Place of business’ means any place where tobacco products are sold or where tobacco  
4 products are manufactured, stored or kept for the purpose of sale or consumption, including any  
5 vessel, vehicle, airplane, train or vending machine.

6 “(10) ‘Retail dealer’ means any person who is engaged in the business of selling or otherwise  
7 dispensing tobacco products to consumers. The term also includes the operators of or recipients of  
8 revenue from all places such as smoke shops, cigar stores and vending machines, where tobacco  
9 products are made or stored for ultimate sale to consumers.

10 “(11) ‘Sale’ means any transfer, exchange or barter, in any manner or by any means, for a con-  
11 sideration, and includes and means all sales made by any person. It includes a gift by a person en-  
12 gaged in the business of selling tobacco products, for advertising, as a means of evading the  
13 provisions of ORS 323.500 to 323.645, or for any other purpose.

14 “(12) ‘Taxpayer’ includes a distributor or other person required to pay a tax imposed under ORS  
15 323.500 to 323.645 **or under section 15, Article IX of the Oregon Constitution.**

16 “(13) ‘Tobacco products’ means cigars, cheroots, stogies, periques, granulated, plug cut, crimp  
17 cut, ready rubbed and other smoking tobacco, snuff, snuff flour, cavendish, plug and twist tobacco,  
18 fine-cut and other chewing tobaccos, shorts, refuse scraps, clippings, cuttings and sweepings of to-  
19 bacco and other kinds and forms of tobacco, prepared in such manner as to be suitable for chewing  
20 or smoking in a pipe or otherwise, or both for chewing and smoking, but shall not include cigarettes  
21 as defined in ORS 323.010.

22 “(14) ‘Untaxed tobacco products’ means tobacco products for which the tax required under ORS  
23 323.500 to 323.645 **or under section 15, Article IX of the Oregon Constitution**, has not been paid.

24 “(15) ‘Wholesale sales price’ means the price paid for untaxed tobacco products to or on behalf  
25 of a seller by a purchaser of the untaxed tobacco products.

26 “**SECTION 36.** ORS 323.625, as amended by section 53a, chapter 804, Oregon Laws 2003, is  
27 amended to read:

28 “323.625. All moneys received by the Department of Revenue under ORS 323.500 to 323.645 shall  
29 be deposited in the State Treasury and credited to a suspense account established under ORS  
30 293.445. After payment of refunds or credits arising from erroneous overpayments, the balance of the  
31 money shall be credited to the General Fund. Of the amount credited to the General Fund under this  
32 section [41.54] **21.3** percent shall be dedicated to funding the maintenance and expansion of the  
33 number of persons eligible for medical assistance under the Oregon Health Plan, or to funding the  
34 maintenance of the benefits available under the Oregon Health Plan, or both[, *and 4.62 percent shall*  
35 *be credited to the Tobacco Use Reduction Account established under ORS 431.832].*

36 “**SECTION 36a.** ORS 391.800 is amended to read:

37 “391.800. (1) There is established in the State Treasury, separate and distinct from the General  
38 Fund, the Elderly and Disabled Special Transportation Fund. All moneys in the Elderly and Disabled  
39 Special Transportation Fund are appropriated continuously to the Department of Transportation for  
40 payment of the department’s administrative costs of the program and payment to mass transit dis-  
41 tricts, transportation districts, Indian tribes and counties as provided in ORS 391.810.

42 “(2) The Elderly and Disabled Special Transportation Fund shall consist of:

43 “(a) Moneys transferred to the fund under ORS 184.642 and 323.455 [(3)] (4);

44 “(b) Other moneys appropriated to the fund by the Legislative Assembly; and

45 “(c) Moneys obtained from interest earned on the investment of moneys in the fund.

1           “(3) Moneys in the Elderly and Disabled Special Transportation Fund, with the approval of the  
2 State Treasurer, may be invested as provided by ORS 293.701 to 293.820, and the earnings from the  
3 investments shall be credited to the Elderly and Disabled Special Transportation Fund.

4           “**SECTION 37.** Section 38 of this 2007 Act is added to and made a part of ORS 323.005 to  
5 **323.482.**

6           “**SECTION 38.** (1) The taxes imposed on the distribution of cigarettes under section 15,  
7 Article IX of the Oregon Constitution, are subject to administration, collection and enforce-  
8 ment as are taxes imposed or made due under ORS 323.005 to 323.482.

9           “(2) The taxes imposed on the distribution of cigarettes under section 15, Article IX of  
10 the Oregon Constitution, shall not apply to the distribution of cigarettes in any instance in  
11 which cigarettes are made exempt from taxes imposed or made due under ORS 323.005 to  
12 323.482 as of the effective date of section 15, Article IX of the Oregon Constitution.

13           “**SECTION 39.** Section 40 of this 2007 Act is added to and made a part of ORS 323.500 to  
14 **323.645.**

15           “**SECTION 40.** (1) The taxes imposed on the distribution of cigars and other tobacco  
16 products under section 15, Article IX of the Oregon Constitution, are subject to adminis-  
17 tration, collection and enforcement as are taxes imposed or made due under ORS 323.500 to  
18 **323.645.**

19           “(2) The taxes imposed on the distribution of cigars and other tobacco products under  
20 section 15, Article IX of the Oregon Constitution shall not apply to the distribution of cigars  
21 and other tobacco products in any instance in which cigars and other tobacco products are  
22 made exempt from taxes imposed or made due under ORS 323.500 to 323.645 as of the effec-  
23 tive date of section 15, Article IX of the Oregon Constitution.

24           “**SECTION 41.** (1) Notwithstanding ORS 323.030 (3) and in addition to and not in lieu of  
25 any other tax, the tax imposed by section 15 (1)(a), Article IX of the Oregon Constitution,  
26 as applied in section 15 (6)(b), Article IX of the Oregon Constitution, on cigarettes that are  
27 in this state and in the possession of a distributor as of January 1, 2008, shall be determined  
28 and collected as provided in this section and section 42 of this 2007 Act.

29           “(2) The tax is due and payable on or before 20 days after the first day of the calendar  
30 month following the effective date of section 15, Article IX of the Oregon Constitution. Any  
31 amount of tax that is not paid within the time required shall bear interest at the rate es-  
32 tablished under ORS 305.220 per month, or fraction of a month, from the date on which the  
33 tax is due to be paid, until paid.

34           “(3) On or before 20 days after the first day of the calendar month following the effective  
35 date of section 15, Article IX of the Oregon Constitution, every dealer must file a report with  
36 the Department of Revenue in such form as the department may prescribe. The report must  
37 state the number of cigarettes in the possession of or under the control of the dealer in this  
38 state at 12:01 a.m. on the first day of the calendar month following the effective date of  
39 section 15, Article IX of the Oregon Constitution, and the amount of tax due. Each report  
40 must be accompanied by a remittance payable to the department for the amount of tax due.

41           “**SECTION 42.** (1) Every distributor must take an inventory as of 12:01 a.m. on the first  
42 day of the calendar month following the effective date of section 15, Article IX of the Oregon  
43 Constitution, of all packages of cigarettes to which are affixed Oregon cigarette tax stamps  
44 and of all unaffixed Oregon cigarette tax stamps in the possession of or under the control  
45 of the distributor.

1       “(2) Every distributor must file a report with the Department of Revenue on or before  
2 20 days after the first day of the calendar month following the effective date of section 15,  
3 Article IX of the Oregon Constitution, in such form as the department may prescribe,  
4 showing:

5       “(a) The number of Oregon cigarette tax stamps, with the designations of the stamps,  
6 that were affixed to packages of cigarettes in the possession of or under the control of the  
7 distributor at 12:01 a.m. on the first day of the calendar month following the effective date  
8 of section 15, Article IX of the Oregon Constitution.

9       “(b) The number of unaffixed Oregon cigarette tax stamps, with the designations of the  
10 stamps, that were in the possession of or under the control of the distributor at 12:01 a.m.  
11 on the first day of the calendar month following the effective date of section 15, Article IX  
12 of the Oregon Constitution.

13       “(3) The amount of tax required to be paid with respect to the affixed Oregon cigarette  
14 tax stamps shall be determined in accordance with section 15 (1)(a), Article IX of the Oregon  
15 Constitution, as applied by section 15 (6)(b), Article IX of the Oregon Constitution, and  
16 remitted with the distributor’s report. Any amount of tax not paid within the time specified  
17 for the filing of the report shall bear interest at the rate established under ORS 305.220 per  
18 month, or fraction of a month, from the due date of the report until paid.

19       “(4) Notwithstanding ORS 323.320, the department may establish a date after which the  
20 value of stamps sold prior to the effective date of section 15, Article IX of the Oregon Con-  
21 stitution, will not be refunded or credited to a distributor.”.

22       In line 7, delete “33” and insert “43” and delete “34” and insert “44”.

23       In line 9, delete “34” and insert “44”.

24       In line 25, delete “35” and insert “45”.

25       After line 39, insert:

26       “**SECTION 46.** Sections 2, 3, 8, 9, 10, 11, 13, 16 and 22 of this 2007 Act and the amendments  
27 to ORS 414.025, 414.725, 414.839, 735.701, 735.710 and 735.754 by sections 4, 5, 6, 17, 18, 19 and  
28 20 of this 2007 Act become operative on July 1, 2008.

29       “**SECTION 47.** The amendments to ORS 323.455 and 323.625 by sections 27 and 36 of this  
30 2007 Act becomes operative on January 1, 2008.

31       “**SECTION 48.** Section 32 of this 2007 Act becomes operative on July 1, 2009.

32       “**SECTION 49.** ORS 323.457 is repealed on January 1, 2008.”.

33       In line 43, delete “36” and insert “50”.

34       On page 17, line 3, delete “37” and insert “51”.