

**REVENUE IMPACT OF
PROPOSED LEGISLATION**
75th Oregon Legislative Assembly
2009 Regular Session
Legislative Revenue Office

Bill Number:	SB 300-A
Revenue Area:	Tobacco Tax
Economist:	Mazen Malik
Date:	4/13/09

Measure Description:

Grant authority to Department of Revenue to examine premises of person or place of business and imposes civil penalties for refusal of access. Appropriates moneys to Department of Revenue (DOR) for administering cigarette and other tobacco tax programs. Sets a 9-1-1 tax enforcement process between DOR and PUC.

Revenue Impact:

Minimal positive impact is expected. The enforcement and civil penalties will likely generate a higher level of compliance and retrieval of revenue. The 9-1-1 tax will experience similar positive minimal impacts.

Impact Explanation:

The Department of Revenue might have the ability to recover lost revenue when inspectors are able to examine storage places where they did not previously have the authority to examine on immediate basis. This will also allow the inspectors to use civil penalties that further act as an enforcement mechanism and might be a slight revenue generator.

The 9-1-1 segment of the bill will also allow for an increased collections of that tax.

Creates, Extends, or Expands Tax Expenditure: Yes No