

2009 Regular Legislative Session
FISCAL ANALYSIS OF PROPOSED LEGISLATION
Prepared by the Oregon Legislative Fiscal Office

MEASURE NUMBER: HB 2379 **STATUS:** Original
SUBJECT: Cigarette distribution tax
GOVERNMENT UNIT AFFECTED: Department of Transportation, Department of Human Service, Department of Revenue, Cities, Counties
PREPARED BY: Dawn Farr
REVIEWED BY: Laurie Byerly and Susan Jordan
DATE: April 21, 2009

| | <u>2009-2011</u> | <u>2011-2013</u> |
|---------------------------------------|-------------------------|-------------------------|
| EXPENDITURES: See Comments. | | |

REVENUES:
See Revenue Impact Statement prepared by the Legislative Revenue Office.

EFFECTIVE DATE: 91st day after sine die.

LOCAL GOVERNMENT MANDATE: This bill does not affect local governments' service levels or shared revenues sufficient to trigger Section 15, Article XI of the Oregon Constitution.

COMMENTS: The bill imposes additional tax on distributors of cigarettes; appropriates tax revenue continuously to the Department of Revenue for distribution to Department of Transportation, Cities, Counties, the Tobacco Use Reduction Account, the Oregon Health Plan and the General Fund; and, imposes inventory and reporting requirements for distributors of cigarettes.

This fiscal impact statement is for the purpose of transmitting the measure from the House Committee on Transportation to the House Revenue Committee. A more complete fiscal analysis on the bill will be prepared as the measure is considered in the House Revenue Committee