

**76TH OREGON LEGISLATIVE ASSEMBLY
STAFF MEASURE SUMMARY
HOUSE REVENUE COMMITTEE**

**MEASURE: HB2072
CARRIER:**

**REVENUE: ?
FISCAL: ?**

PRELIMINARY

Action:

Vote:

Yeas:

Nays:

Exc.:

Prepared By: Mazen Malik, Economist

Meeting Dates: Feb-7

WHAT THE BILL DOES: Provides consistency between statutes administering taxes imposed on cigarettes on other tobacco products (OTP). Allows Department of Revenue to disclose information related to tax on OTP to government entities, federal and other state, that regulate tobacco products. Removes obsolete provisions relating to cigarette tax jeopardy determinations. Applies to cigarette tax reporting periods and other tobacco tax reporting periods beginning on or after January 1, 2012.

ISSUES DISCUSSED:

-
-
-
-
-
-

EFFECT OF COMMITTEE AMENDMENTS:

BACKGROUND:

This is a Department of Revenue bill which seeks to align laws and authorities between cigarette taxes collection and Other Tobacco Products laws and procedures. The uniformity in enforcement laws and the information sharing are believed to improve the enforcement and collection abilities. Information sharing with the federal government agencies and other state agencies that administer or enforce tobacco laws is the new introduction to the Oregon statutes; the rest of the bill aligns definitions and terms, and unifies payment dates and reporting requirement dates. It is not clear yet if this improvement in enforcement will generate additional collections of revenue, if it will improve the department's efficiency, or require any additional efforts on the behalf of the Department employees. What will be the impact if these changes are not enacted?