

House Bill 2229

Introduced and printed pursuant to House Rule 12.00. Pre-session filed (at the request of Governor John A. Kitzhaber, M.D., for Department of Revenue)

SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**.

Allows Department of Revenue to disclose information related to tax on tobacco products other than cigarettes to government entities that regulate tobacco products or enforce laws related to tobacco products. Modifies provisions governing department disclosure of information related to tax on cigarettes.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to administration of tobacco tax; creating new provisions; amending ORS 323.250; and pre-
3 scribing an effective date.

4 **Be It Enacted by the People of the State of Oregon:**

5 **SECTION 1. Section 2 of this 2013 Act is added to and made a part of ORS 323.500 to**
6 **323.645.**

7 **SECTION 2. (1) To promote administrative and regulatory efficiency and compliance with**
8 **laws regulating or taxing tobacco products, the Department of Revenue may transmit infor-**
9 **mation obtained under ORS 323.500 to 323.645 to the proper officers of governmental units**
10 **inside and outside Oregon that:**

11 (a) **Regulate or tax tobacco products or enforce laws relating to tobacco products; and**

12 (b) **Reciprocate in the exchange of relevant information.**

13 (2) **Governmental units that receive information pursuant to this section may use or**
14 **disclose the information solely for the purpose of administering or enforcing laws regulating**
15 **or taxing tobacco products.**

16 **SECTION 3. ORS 323.250 is amended to read:**

17 323.250. (1) To promote administrative **and regulatory** efficiency **and compliance with laws**
18 **regulating or taxing cigarettes**, the Department of Revenue may transmit information obtained
19 under ORS 323.005 to 323.482 to the proper officers of governmental units **inside and** outside Oregon
20 [*which*] **that:**

21 (a) **Regulate or tax tobacco products or enforce laws relating to tobacco products; and**

22 [*which*]

23 (b) **Reciprocate in the exchange of relevant information.**

24 (2) **Governmental units that receive information pursuant to this section may use or**
25 **disclose the information solely for the purpose of administering or enforcing laws regulating**
26 **or taxing tobacco products.**

27 **SECTION 4. This 2013 Act takes effect on the 91st day after the date on which the 2013**
28 **regular session of the Seventy-seventh Legislative Assembly adjourns sine die.**

29

NOTE: Matter in **boldfaced** type in an amended section is new; matter [*italic and bracketed*] is existing law to be omitted. New sections are in **boldfaced** type.