

**REVENUE IMPACT OF  
PROPOSED LEGISLATION**  
Seventy-Eighth Oregon Legislative  
Assembly  
2015 Regular Session  
Legislative Revenue Office

**Bill Number: HB 2546 - 16**

**Date: 2/20/2015**

*Only Impacts on Original or Engrossed  
Versions are Considered Official*

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This office has reviewed the proposed legislation and determined that it has

## **Minimal Revenue Impact**

This measure as amended is expected to have a minimal revenue impact. The bill makes a series of changes related to various statutes and defines "inhalant delivery system". The changes in the bill do not have a direct impact on taxes related to cigarette or other tobacco products, however, the definition and inclusion of inhalant delivery system within affected statutes is expected to have some effects related to civil and/or criminal fines and penalties. The impact of including inhalant delivery systems under existing civil penalties and subsequently increasing the penalties as levied under ORS 431.845 is not expected to generate a large amount of revenue. Although the measure redirects fees from the General Fund to the Oregon Health Authority Fund, that amount is expected to be small.