

Fiscal: May have fiscal impact, but no statement yet issued
Revenue: May have revenue impact, but no statement yet issued

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WHAT THE MEASURE DOES:

Increases cigarette tax under ORS 323.031 from 30 mills to 80 mills. Tax increase becomes effective January 1, 2016. Applies floor tax to increment increase in tax for cigarettes and cigarette stamps in inventory on January 1, 2016, applicable to both distributors and retailers. Leaves blank the distribution of tax revenue received under ORS 323.031.

ISSUES DISCUSSED:

EFFECT OF COMMITTEE AMENDMENT:

No amendment.

BACKGROUND: