

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

**Bill Number: SB 663 - 6
Revenue Area: Tobacco Taxes
Economist: Kyle Easton
Date: 4/17/2015**

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

Measure Description:

Increases legal age for possession of tobacco products to 21 years of age. Establishes legal age for possession of inhalant delivery system as 21 years of age. Prohibits sales of tobacco products, tobacco product devices and inhalant delivery systems to persons less than 21 years of age. Declares emergency, effective on passage.

Revenue Impact (in \$Millions):

A subsequent referral of this measure to Senate Finance and Revenue has been requested. This statement is solely issued to facilitate the referral of this measure to the Senate Finance and Revenue Committee. A more complete revenue impact statement will be developed at that time.

Impact Explanation:

The measure as amended would have an impact upon revenues received through the taxation of cigarette and other tobacco products. Increasing the legal age at which individuals can purchase and possess tobacco products will decrease taxed consumption.

Creates, Extends, or Expands Tax Expenditure: Yes No

Further Analysis Required