

Enrolled
House Bill 2489

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)

CHAPTER

AN ACT

Relating to administration of increases in cigarette taxes; amending section 23a, chapter 5, Oregon Laws 2013 (special session); and prescribing an effective date.

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

SECTION 1. Section 23a, chapter 5, Oregon Laws 2013 (special session), is amended to read:

Sec. 23a. *[(1) All Oregon cigarette tax stamps in the possession of or under the control of any dealer or distributor as of December 31, 2015, bearing the indicia of \$1.64 for each Oregon cigarette tax stamp bearing the designation "25," or of \$1.31 for each Oregon cigarette tax stamp bearing the designation "20," shall expire on January 31, 2016.]*

[(2) All Oregon cigarette tax stamps in the possession of or under the control of any dealer or distributor as of December 31, 2017, bearing the indicia of \$1.65 for each Oregon cigarette tax stamp bearing the designation "25," or of \$1.32 for each Oregon cigarette tax stamp bearing the designation "20," shall expire on January 31, 2018.]

(1) The Department of Revenue shall determine, for each licensed distributor, the average number of Oregon cigarette tax stamps purchased monthly by the distributor for the period beginning May 1, 2015, and ending October 31, 2015. Each distributor may purchase up to 150 percent of that six-month average number of stamps in November 2015 and in December 2015, but may not exceed the security limits established by ORS 323.110 or 323.120.

(2) The department shall determine, for each licensed distributor, the average number of Oregon cigarette tax stamps purchased monthly by the distributor for the period beginning May 1, 2017, and ending October 31, 2017. Each distributor may purchase up to 150 percent of that six-month average number of stamps in November 2017 and in December 2017, but may not exceed the security limits established by ORS 323.110 or 323.120.

SECTION 2. This 2015 Act takes effect on the 91st day after the date on which the 2015 regular session of the Seventy-eighth Legislative Assembly adjourns sine die.

Passed by House March 17, 2015

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Timothy G. Sekerak, Chief Clerk of House

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Tina Kotek, Speaker of House

Passed by Senate April 21, 2015

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Peter Courtney, President of Senate

Received by Governor:

.....M,....., 2015

Approved:

.....M,....., 2015

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Kate Brown, Governor

Filed in Office of Secretary of State:

.....M,....., 2015

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Jeanne P. Atkins, Secretary of State