

**PROPOSED AMENDMENTS TO
HOUSE BILL 2171**

1 On page 1 of the printed bill, line 2, after “amending” delete the rest of
2 the line and insert “ORS 473.030; prescribing an effective date; and providing
3 for revenue raising that requires approval by a three-fifths majority.”.

4 Delete line 3.

5 Delete lines 5 through 29 and delete pages 2 through 9 and insert:

6 **“SECTION 1.** ORS 473.030 is amended to read:

7 “473.030. (1)(a) A tax is imposed upon the privilege of engaging in busi-
8 ness as a manufacturer or as an importing distributor of malt beverages.

9 **“(b) Except as provided in paragraph (c) of this subsection, the tax**
10 **imposed by this subsection shall be imposed at the rate of \$10.00 per**
11 **barrel of 31 gallons.**

12 **“(c) In the case of a manufacturer that produces not more than two**
13 **million barrels of malt beverages annually, the tax imposed by this**
14 **subsection shall be imposed upon the first 100,000 barrels manufac-**
15 **tured or distributed annually** at the rate of \$2.60 per barrel of 31 gallons
16 [*on all such beverages*].

17 “(2) A tax is imposed upon the privilege of engaging in business as a
18 manufacturer or as an importing distributor of wines at the rate of 65 cents
19 per gallon on all such beverages.

20 “(3) In addition to the tax imposed by subsection (2) of this section, a
21 manufacturer or an importing distributor of wines containing more than 14
22 percent alcohol by volume shall be taxed at the rate of 10 cents per gallon.

1 “(4) In addition to the taxes imposed by subsections (2) and (3) of this
2 section, a manufacturer or an importing distributor of wines shall be taxed
3 at the rate of two cents per gallon. Notwithstanding any other provision
4 of law, all moneys collected by the Oregon Liquor Control Commission pur-
5 suant to this subsection shall be paid into the account established by the
6 Oregon Wine Board under ORS 182.470.

7 “(5) The rates of tax imposed by this section upon malt beverages apply
8 proportionately to quantities in containers of less capacity than those
9 quantities specified in this section.

10 “(6) The taxes imposed by this section shall be measured by the volume
11 of wine or malt beverages produced, purchased or received by any manufac-
12 turer. If the wine or malt beverage remains unsold and in the possession of
13 the producer at the plant where it was produced, no tax imposed or levied
14 by this section is required to be paid until the wine or malt beverage has
15 become sufficiently aged for marketing at retail, but this subsection shall
16 not be construed so as to alter or affect any provision of this chapter relat-
17 ing to tax liens or the filing of statements.

18 **“SECTION 2. The amendments to ORS 473.030 by section 1 of this**
19 **2015 Act apply to malt beverages manufactured or distributed on or**
20 **after January 1, 2016.**

21 **“SECTION 3. This 2015 Act takes effect on the 91st day after the**
22 **date on which the 2015 regular session of the Seventy-eighth Legisla-**
23 **tive Assembly adjourns sine die.”.**

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