

**REVENUE IMPACT OF  
PROPOSED LEGISLATION**  
78th Oregon Legislative Assembly  
2016 Regular Session  
Legislative Revenue Office

Bill Number: HB 4062  
Revenue Area: Inhalant Nicotine Tax  
Economist: Kyle Easton  
Date: 2/2/2016

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

**Measure Description:**

Establishes tax imposed on retail sales of inhalant delivery systems and inhalant form nicotine. Tax is imposed at rate of 50 percent of the retail sales price of an inhalant delivery system or an inhalant form nicotine item.

**Revenue Impact (in \$Millions):**

This statement is issued solely to facilitate the referral of this measure to the House Committee on Revenue. Measure creates new tax levied upon retail sales of inhalant delivery systems and inhalant form nicotine.

**Impact Explanation:**

This measure has a subsequent referral to the House Revenue Committee. A more complete revenue impact statement will be developed at that time.

**Creates, Extends, or Expands Tax Expenditure:** Yes  No

Further Analysis Required