

Measure	Cigarette Tax	Other Tobacco Taxes	Vapor
<p>HB 2037 Effective on passage, submitted to people at next primary election</p>	<p><u>Tax</u></p> <ul style="list-style-type: none"> • Additional tax of \$1.50 per pack of cigarettes (\$2.83 per pack total - 1/1/2018) • Includes a floor tax <p><u>Distribution</u></p> <ul style="list-style-type: none"> • All funds from \$1.50 increase (minus refunds) directed to Oregon Health Authority (OHA) for purpose of providing funds to coordinated care organizations under contract with OHA and required to be used to provide preventive services and innovative, nontraditional health services. Requires at least 15% of the moneys to be used to provide mental health services or treatment for substance use disorders. 	<p><u>Tax</u></p> <ul style="list-style-type: none"> • Cigars: Increases from 65% to 81.25% of wholesale sales price, cigar cap: \$0.50 to \$0.625 • Moist snuff: Increases from \$1.78oz to \$2.23oz, min per container increased from \$2.14 to \$2.68 • All other OTP: Increased from 65% to 81.25% <p><u>Distribution</u></p> <ul style="list-style-type: none"> • All OTP taxes to be distributed as follows: <ul style="list-style-type: none"> ○ 41.54% to OR Health Plan ○ 4.62% to TURA ○ ____% to Oregon Health Authority (OHA) for purpose of providing funds to coordinated care organizations under contract with OHA and required to be used to provide preventive services and innovative, nontraditional health services. Requires at least 15% of the moneys to be used to provide mental health services or treatment for substance use disorders ○ ____% remaining is distributed to General Fund 	<p><u>Definitional</u> Defines vapor product and includes vapor product under definition of “tobacco products” for purposes of taxation</p> <p><u>Tax</u></p> <ul style="list-style-type: none"> • Vapor products would become subject to tax equal to 81.25% of wholesale sales price.
<p>HB 2056 Effective 1/1/2018 for Cigarette and Vapor Changes, OTP timing change unspecified</p>	<p><u>Tax</u></p> <ul style="list-style-type: none"> • Increases cigarette tax by \$0.50 per pack (\$1.83 per pack total) • Includes a floor tax <p><u>Distribution</u></p> <ul style="list-style-type: none"> • Increased cigarette tax receipts distributed largely proportionate (some change due to rounding) to: Oregon Health Plan, TURA, Cities, Counties and DOR elderly transportation • Floor tax receipts distributed to State General Fund 	<p><u>Tax</u></p> <ul style="list-style-type: none"> • Cigars: Increases from 65% to 90% of wholesale sales price, cigar cap: unchanged • Moist Snuff: Increases from \$1.78oz to \$2.46oz, min per container increased from \$2.14 to \$2.96 • All other OTP: Increased from 65% to 90% <p><u>Distribution</u></p> <ul style="list-style-type: none"> • Unchanged 	<p><u>Definitional</u> Defines “inhalant-form” nicotine and “nicotine retailer”</p> <p><u>Tax</u></p> <ul style="list-style-type: none"> • Imposes a tax of 0.05 cents per mg per mL of nicotine • 2% of the tax amount to retailers to compensate for administrative expenses

<p>HB 2119 Effective 1/1/2018</p>	<p><u>Tax</u></p> <ul style="list-style-type: none"> Increases cigarette tax by \$2.00 per pack (\$3.33 per pack total) Includes a floor tax <p><u>Distribution</u></p> <ul style="list-style-type: none"> To be determined (blank spaces in measure) -1 amendment: Receipts from tax increase distributed to Public Health Account for Public Health use, otherwise maintains per pack distribution. Floor tax receipts distributed to General Fund 	<p>N/A</p>	<p>N/A</p>
<p>HB 2662 Effective 1/1/2018</p>	<p><u>Tax</u></p> <ul style="list-style-type: none"> Increases cigarette tax by \$1.60 per pack (\$2.93 per pack total as of 1/1/2018) Includes a floor tax <p><u>Distribution</u> (ORS 323.031 receipts only)</p> <ul style="list-style-type: none"> Maintains existing law distribution per pack for OR Health Plan, Cities, Counties and DOT Elderly Transportation. Adjusts distribution for and specifies distribution: (displayed as \$'s per pack) <ul style="list-style-type: none"> TURA: \$0.004 » \$0.324 OHA: \$1.28 - for purpose of specified cessation programs & treatment for person eligible for OR Health Plan who have respiratory conditions attributable to tobacco exposure or use. Floor tax receipts distributed to State General Fund 	<p><u>Tax</u></p> <p>Cigars: Removes \$0.50 tax cap on cigars (tax becomes 65% of wholesale sales price)</p>	<p>N/A</p>
<p>HB 2062 Effective 1/1/2018</p>	<p>N/A</p>	<p>N/A</p>	<p><u>Definitional</u></p> <p>Defines “inhalant delivery system” in the same manner as ORS 431A.175. Defines “inhalant form nicotine”</p> <p><u>Tax</u></p> <ul style="list-style-type: none"> 95% of wholesale price of stand-alone liquid 75% of the wholesale price for equipment and nicotine sold together