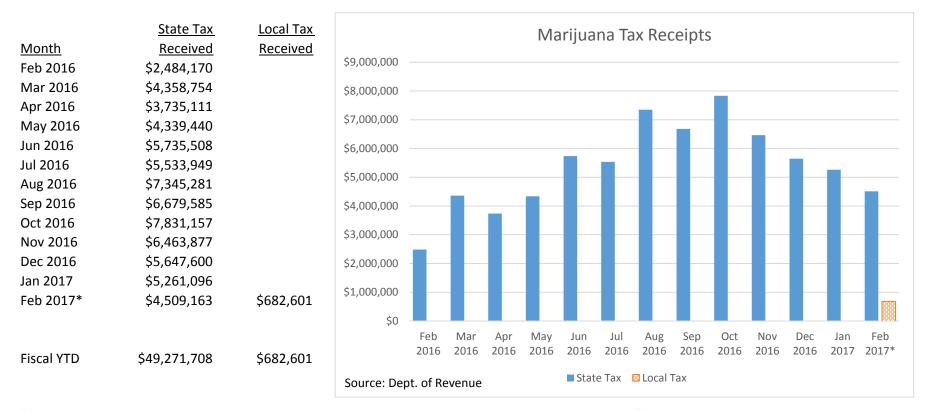
## **Oregon Marijuana Tax Statistics: Accounting Information**



<sup>\*</sup>Note: Starting in February 2017, the split between state and local is estimated, due to the collection of state and local taxes together. Local taxes collected by DOR first took effect during January 2017, and were due in February 2017. Complete information on state and local amounts will be known when quarterly tax returns are filed.

Source: Oregon Department of Revenue Research Section (monthly receipt report data, plus estimation process using administrative data)

Note 2: Amounts reflect payments made by businesses during the month, rather than tax liability. Liability is determined by a tax return. Amounts cannot be directly translated to sales made by businesses to consumers, for several reasons.

Retailers retain two percent of taxes collected as a reimbursement for the cost of tax collection.

Payments might have been made later than when they were due.

Date updated: March 16, 2017