

**FISCAL IMPACT OF PROPOSED LEGISLATION**

79th Oregon Legislative Assembly – 2017 Regular Session  
Legislative Fiscal Office

**Measure: HB 2024**

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

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Date: 4/7/2017

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**Measure Description:**

Imposes tax on inhalant-form nicotine at point of retail sale, based on percentage of wholesale price.

**Government Unit(s) Affected:**

Department of Revenue(DOR), Judicial Department, Oregon Health Authority (OHA)

**Analysis:**

This fiscal impact statement is for the purpose of transmitting the measure from the House Committee on Health Care to the House Committee on Revenue. The bill makes significant changes to the taxing and regulatory structure for a variety of tobacco products. A more complete fiscal analysis on the bill will be prepared as the measure is considered in the House Committee on Revenue.

Further Analysis Required