

# House Bill 2150

Introduced and printed pursuant to House Rule 12.00. Pre-session filed (at the request of House Special Committee on Small Business Growth)

## SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**.

Directs Oregon Liquor Control Commission to allow manufacturers or importing distributors of wine, cider or malt beverages to file required statements and pay privilege taxes by electronic means.

Applies to statements or privilege taxes due on or after January 1, 2018.  
Takes effect on 91st day following adjournment sine die.

## A BILL FOR AN ACT

1  
2 Relating to electronic administration of alcoholic beverage tax provisions; creating new provisions;  
3 amending ORS 473.070; and prescribing an effective date.

4 **Be It Enacted by the People of the State of Oregon:**

5 **SECTION 1.** ORS 473.070 is amended to read:

6 473.070. (1) On or before the 20th day of each month, every manufacturer shall file with the  
7 Oregon Liquor Control Commission a statement of the quantity of wine, cider and malt beverages  
8 produced, purchased or received by the manufacturer during the preceding calendar month.

9 (2) Notwithstanding subsection (1) of this section, a manufacturer of wine that was not liable for  
10 a privilege tax under this chapter in the prior calendar year and that does not expect to be liable  
11 for a privilege tax under this chapter in the current calendar year, or a manufacturer of wine that  
12 is newly established during the current calendar year and that does not expect to be liable for a  
13 privilege tax under this chapter in the current calendar year, may file a single annual statement of  
14 the quantity of wine produced, purchased or received by the manufacturer during the current cal-  
15 endar year. The annual statement shall be filed with the commission on or before January 20 of the  
16 following year.

17 (3) **The commission shall by rule establish procedures that allow manufacturers or im-**  
18 **porting distributors to use electronic means to:**

19 (a) **File statements required under this section; and**

20 (b) **Pay privilege taxes imposed by ORS 473.030 and 473.035.**

21 **SECTION 2.** The amendments to ORS 473.070 by section 1 of this 2017 Act apply to  
22 statements or privilege taxes due on or after January 1, 2018.

23 **SECTION 3.** This 2017 Act takes effect on the 91st day after the date on which the 2017  
24 regular session of the Seventy-ninth Legislative Assembly adjourns sine die.  
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**NOTE:** Matter in **boldfaced** type in an amended section is new; matter [*italic and bracketed*] is existing law to be omitted.  
New sections are in **boldfaced** type.