Overview of Revenue excise Taxes Alcohol, Marijuana, and Transient Lodging

House Committee on Revenue

January, 29, 2019

Mazen Malik Legislative Revenue Office

Summary of Taxes Tracked: \$13.12 billion

Not including liquor sales (475 M) or Lottery (\$750M). No Federal (\$11.7 B), Fees& Licns (\$950M), bonds (\$1.12 B), interest (\$15 B), Donations (\$2.4 B), charges(\$3 B), and other revenue (\$1.65B).

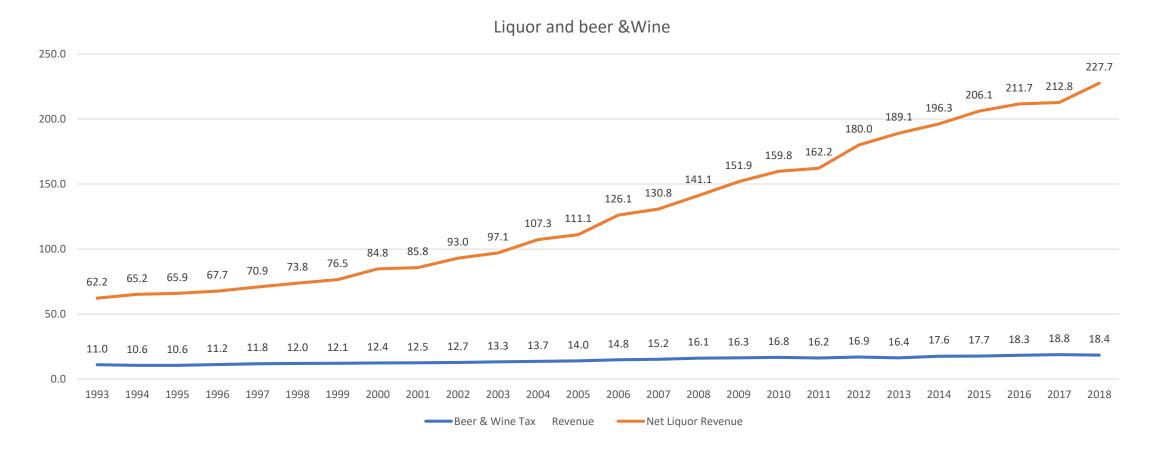
Total Funds of \$43.4 Billion

One year of the budget biennium

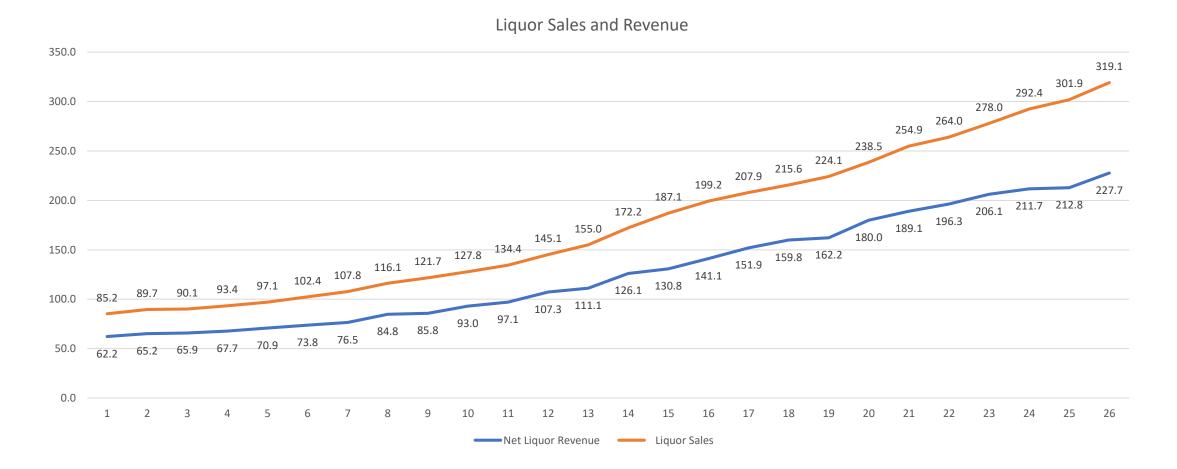
SUMMARY OF OREGON TAXES											
2009-2010 COLLECTIONS	2016-2017 COLLECTIONS	2017-2018 COLLECTIONS**	y/y % change	% change since 2010							
\$4,945,537,939	\$8,341,264,480	\$8,815,744,098	5.7%	78.3%							
\$711,175,485	\$989,540,314	\$983,822,502	-0.6%	38.3%							
\$405,825,256	\$541,816,180	\$578,771,529	6.8%	42.6%							
\$353,589,263	\$585,763,683	\$736,785,882	25.8%	108.4%							
\$209,752,519	\$304,664,259	\$335,451,984	10.1%	59.9%							
\$201,863,281	\$205,724,389	\$203,281,894	-1.2%	0.7%							
\$43,235,265	\$24,766,401	\$27,567,583	11.3%	-36.2%							
\$68,437,516	\$94,619,860	\$84,880,070	-10.3%	24.0%							
\$215,134	\$560,877	\$728,333	29.9%	238.5%							
\$98,034,497	\$196,855,685	\$176,453,216	-10.4%	80.0%							
\$31,057,070	\$55,758,862	\$64,263,208	15.3%	106.9%							
\$39,644,987	\$43,123,967	\$45,183,164	4.8%	14.0%							
\$37,390,367	\$58,374,377	\$60,696,408	4.0%	62.3%							
\$28,319,320	\$36,324,868	\$35,518,580	-2.2%	25.4%							
\$16,584,500	\$18,731,171	\$18,240,739	-2.6%	10.0%							
\$10,960,968	\$13,752,191	\$14,967,508	8.8%	36.6%							
\$7,821,783	\$11,526,002	\$8,757,161	-24.0%	12.0%							
\$5,513,727	\$3,625,630	\$3,515,802	-3.0%	-36.2%							
\$1,834,931	\$2,803,322	\$2,798,152	-0.2%	52.5%							
\$2,619,770	\$2,873,703	\$3,115,452	8.4%	18.9%							
\$1,876,912	\$5,880,480	\$6,066,381	3.2%	223.2%							
\$1,187,817	\$2,329,039	\$5,744,378	146.6%	383.6%							
\$187,351	\$118,604	\$86,711	-26.9%	-53.7%							
\$319,702	\$205,417	\$214,880	4.6%	-32.8%							
\$295,410	\$0	\$157	0.0%	-99.9%							
\$10,445,735	\$31,355,646	\$38,404,715	22.5%	267.7%							
NA	\$55,212,154	\$59,829,146	8.4%	NA							
\$251,445,920	\$577,507,939	\$715,874,383	24.0%	184.7%							
NA	\$74,221,180	\$94,987,857	28.0%	NA							
\$7,485,172,425	\$12,279,300,682	\$13,121,751,873	no lottery	or OLCC							
2009-2010	2016-2017	2017-2018	y/y %	% change since 2010							
COLLECTIONS	COLLECTIONS	COLLECTIONS	change	Since 2010							
\$4,939,266,903	\$6,325,484,165	\$6,760,580,781	6.9%	36.9%							
\$230,679,947	\$362,804,806	\$391,225,990	7.8%	69.6%							
\$183,180,260	\$268,087,000	\$384,173,839	43.3%	109.7%							
\$92,368,129	\$177,027,887	\$189,223,389	6.9%	104.9%							
\$56,531,784	\$117,864,765	\$134,322,893	14.0%	137.6%							
\$44,150,000	\$84,450,660	\$93,400,000	10.6%	111.6%							
\$20,105,000	\$33,839,262	\$35,018,000	3.5%	74.2%							
\$16,113,147	\$18,559,393	\$35,946,989	93.7%	123.1%							
\$2,499,002	\$7,108,191	\$6,511,656	-8.4%	160.6%							
	2009-2010 COLLECTIONS \$4,945,537,939 \$711,175,485 \$405,825,256 \$353,589,263 \$209,752,519 \$201,863,281 \$43,235,265 \$68,437,516 \$215,134 \$98,034,497 \$31,057,070 \$39,644,987 \$37,390,367 \$28,319,320 \$16,584,500 \$10,960,968 \$7,821,783 \$5,513,727 \$1,834,931 \$2,619,770 \$1,876,912 \$1,187,817 \$187,351 \$319,702 \$295,410 \$10,445,735 NA \$251,445,920 NA \$7,485,172,425 2009-2010 COLLECTIONS \$4,939,266,903 \$230,679,947 \$183,180,260 \$92,368,129 \$56,531,784 \$44,150,000 \$20,105,000	2009-2010 2016-2017 COLLECTIONS COLLECTIONS \$4,945,537,939 \$8,341,264,480 \$711,175,485 \$989,540,314 \$405,825,256 \$541,816,180 \$353,589,263 \$585,763,683 \$209,752,519 \$304,664,259 \$201,863,281 \$205,724,389 \$43,235,265 \$24,766,401 \$68,437,516 \$94,619,860 \$215,134 \$560,877 \$98,034,497 \$196,855,685 \$31,057,070 \$55,758,862 \$337,390,367 \$58,374,377 \$28,319,320 \$36,324,868 \$16,584,500 \$118,731,171 \$10,960,968 \$13,752,191 \$7,821,783 \$11,526,002 \$5,513,727 \$3,625,630 \$1,834,931 \$2,803,322 \$2,619,770 \$2,873,703 \$1,876,912 \$5,880,480 \$1,187,817 \$2,329,039 \$187,351 \$118,604 \$319,702 \$205,417 \$295,410 \$0 \$10,445,735 \$31,355,646	2009-2010 2016-2017 2017-2018 COLLECTIONS COLLECTIONS COLLECTIONS \$4,945,537,939 \$8,341,264,480 \$8,815,744,098 \$711,175,485 \$989,540,314 \$983,822,502 \$405,825,256 \$541,816,180 \$578,771,529 \$3353,589,263 \$585,763,683 \$7736,785,882 \$209,752,519 \$304,664,259 \$335,451,984 \$201,863,281 \$205,724,389 \$203,281,894 \$43,235,265 \$24,766,401 \$27,567,583 \$68,437,516 \$94,619,860 \$84,880,070 \$215,134 \$560,877 \$728,333 \$98,034,497 \$196,855,685 \$1176,453,216 \$31,057,070 \$55,758,862 \$64,263,208 \$39,644,987 \$43,123,967 \$45,183,164 \$37,390,367 \$58,374,377 \$60,696,408 \$28,319,320 \$36,324,868 \$35,518,580 \$16,584,500 \$18,731,171 \$18,240,739 \$10,960,968 \$13,752,191 \$14,967,508 \$7,821,783 \$11,526,002 \$8,757,161 <	2009-2010 2016-2017 2017-2018 y/y % COLLECTIONS COLLECTIONS COLLECTIONS** change \$4,945,537,939 \$8,341,264,480 \$8,815,744,098 5.7% \$405,825,256 \$541,816,180 \$\$78,771,529 6.8% \$209,752,519 \$304,664,259 \$335,451,984 10.1% \$201,863,281 \$205,724,389 \$203,281,894 -1.2% \$443,235,265 \$24,766,401 \$27,567,583 11.3% \$68,437,516 \$94,619,860 \$84,880,070 -10.3% \$215,134 \$560,877 \$728,333 29.9% \$31,057,070 \$55,758,862 \$64,263,208 15.3% \$31,057,070 \$56,757,8662 \$64,263,208 15.3% \$37,390,367 \$583,374,377 \$60,696,408 4.0% \$28,319,320 \$36,324,868 \$35,518,560 -2.2% \$16,584,500 \$18,731,171 \$18,240,739 -2.6% \$10,960,968 \$13,752,191 \$14,967,508 8.8% \$7,821,783 \$11,526,002 \$3,751,862 <							

OLCC REVENUE

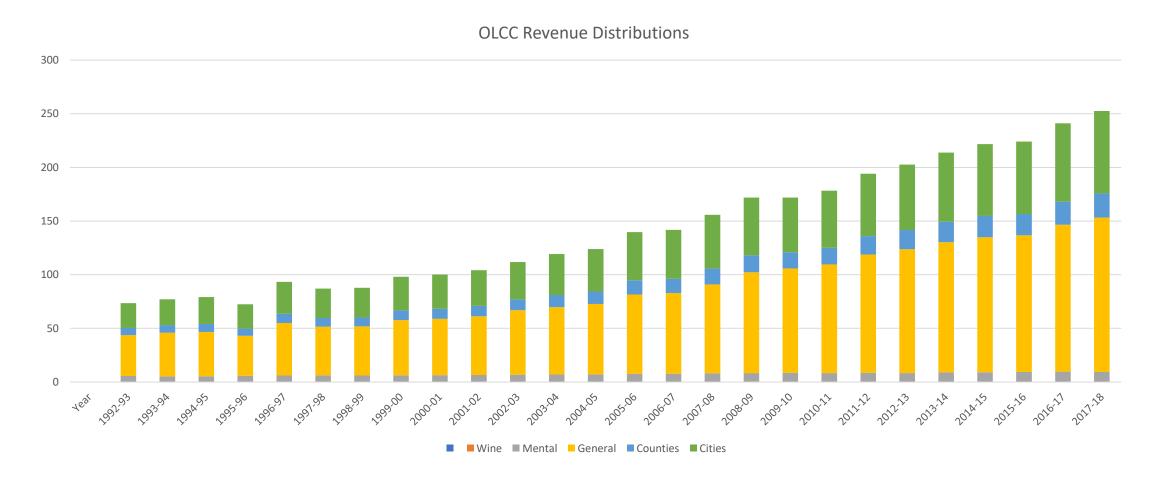
Current rates are \$2.60 per 31-gallon barrel (8.4¢ per gallon) of beer, tax on wine is 67¢ per gallon, and 77¢ per gallon for dessert wine (14% to 21% alcohol content). Two cents of the wine tax go to the Wine Board, 50% of the remaining beer and wine taxes go to Mental Health and Drug Abuse Prevention, and the balance goes into the OLCC Account.



Liquor Sales and Net Revenue



Revenue in the OLCC account is distributed 56% to state General Fund, 10% to counties by population, 20% to cities by population, and 14% to cities by formula.



EXCISE TAX RATES AS OF JANUARY 1, 2018

Ranked by Sum of Excise and State Sales Tax (Dollars)

Rank State Excise State Excise State Excise State <		Malt Liquor (Be	er) per Ga	allon Table Wine (14% alcohol) per Gal			er Gallon	State Tax Rates On Distilled Spirits			
2 South Carolina 0.770 Rhode Island 1.40 3.15 Alaska 1.260 n.a. 3 Hawaii 0.930 0.500 Iowa 1.75 2.70 Arizona 3.00 Yes 4 Missispipi 0.427 0.875 Tennessee 1.21 3.15 Colorado 2.28 Yes 5 Florida 0.410 0.413 0.744 New Mersey 0.88 3.15 Colorado 2.28 Yes 6 North Carolina 0.617 0.594 New Mersey 0.88 3.15 Colorado 2.28 Yes 7 Utah 0.410 0.441 Weskington 0.87 2.33 Florida 6.50 Yes 11 New Mexico 0.200 0.801 Weskington 0.87 2.93 Idaho n.ds.55 Yes 13 Maine 0.350 0.500 Resk Indiana 0.47 1.51 Illinois 6.55 Yes	Rank	State	Excise	Sales	State	Excise	Sales	State	Excise	Sales	
3 Hawaii 0.930 0.500 Iowa 1.75 2.70 Arizona 3.00 Yes 4 Mississippi 0.427 0.875 Tennessee 1.21 3.15 Arkansas 2.50 Yes 5 Florida 0.480 0.750 Illinois 1.39 2.81 Calfornia 3.30 Yes 7 Utah 0.413 0.744 New Mexico 1.70 2.31 Connecticut 5.40 Yes 8 Calfornia 0.200 0.800 Neryinia 1.01 2.70 Hawaii 5.98 Yes 10 New Mexico 0.410 0.241 West Vrginia 1.00 2.70 Hawaii 5.98 Yes 11 New Maxico 0.500 Connecticut 0.720 Indiana 2.68 Yes 12 Arkansa 0.530 0.500 Connecticut 0.72 Indiana 2.68 Yes 13 Maine 0.500 Onmecticut	1	Tennessee	1.290	0.875	Florida	2.25	2.70	Alabama	note (1)	Yes	
4 Mississippi 0.470 0.875 Tennessee 1.21 3.15 Arkanass 2.50 Yes 5 Florida 0.480 0.750 Illinois 1.39 2.81 California 3.30 Yes 6 North Carolina 0.617 0.594 New Jersey 0.88 3.15 Colardoo 2.28 Yes 7 Utah 0.413 0.744 New Mexico 1.70 2.31 Connecticut 5.40 Yes 6 Aldronina 0.70 0.000 Newada 0.70 3.08 Georgia 3.79 Yes 10 Akasaa 0.700 0.808 Indiana 0.47 3.15 Illinois 8.55 Yes 13 Maine 0.200 0.944 Vest Vriginia 1.00 2.70 Indiana 0.47 3.15 Illinois 8.55 Yes 14 Connecticut 0.210 0.765 Mississippi 0.35 3.15 Kansas 2.50 <td></td> <td>South Carolina</td> <td>0.770</td> <td>0.750</td> <td>Rhode Island</td> <td>1.40</td> <td>3.15</td> <td>Alaska</td> <td>12.80</td> <td>n.a.</td>		South Carolina	0.770	0.750	Rhode Island	1.40	3.15	Alaska	12.80	n.a.	
5 Florida 0.480 0.750 Illinois 1.39 2.81 Calfornia 3.30 Yes 6 North Carolina 0.617 0.594 New Jersey 0.88 3.15 Colorado 2.28 Yes 7 Utah 0.413 0.744 New Mexico 1.70 2.31 Colorado 2.28 Yes 8 Calfornia 0.200 0.906 Virginia 1.51 2.39 Delaware 4.50 n.a 9 Washington 0.87 2.93 Icaho note(1) Yes 10 Akasa 1.070 0.000 Newada 0.75 2.93 Idaho note(1) Yes 12 Akansas 0.230 0.800 Connecticut 0.72 2.86 Iowa note(1) Yes 13 Maine 0.300 0.500 Connecticut 0.72 2.86 Iowa note(1) Yes 14 Connecticut 0.72 2.86 Iow	3	Hawaii	0.930	0.500	Iowa	1.75	2.70	Arizona	3.00	Yes	
6 North Carolina 0.413 0.744 New Jersey 0.88 3.15 Colorado 2.28 Yes 7 Utah 0.413 0.744 New Mexico 1.70 2.31 Connecticut 5.40 Yes 8 California 0.200 0.90 Virginia 1.51 2.39 Delaware 4.50 n.a. 9 Washington 0.870 0.813 Washington 0.877 2.93 Florida 6.50 Yes 11 New Mexico 0.410 0.641 West Virginia 0.10 2.70 Hawaii 5.88 Yes 13 Mane 0.500 0.688 Indiana 0.47 3.15 Kanasa 2.50 14 Connecticut 0.240 0.794 South Carolina 0.20 3.26 Louisana 3.03 Yes 14 Connecticut 0.421 0.787 Minensota 0.30 May Maxinad 1.50 Yes 18 </td <td>4</td> <td>Mississippi</td> <td>0.427</td> <td>0.875</td> <td>Tennessee</td> <td>1.21</td> <td>3.15</td> <td>Arkansas</td> <td>2.50</td> <td>Yes</td>	4	Mississippi	0.427	0.875	Tennessee	1.21	3.15	Arkansas	2.50	Yes	
7 Utah 0.413 0.744 New Mexico 1.70 2.31 Connecticut 5.40 Yes 8 California 0.200 0.906 Virginia 1.51 2.39 Delaware 4.50 n.a. 9 Washington 0.87 2.93 Icirida 6.50 Yes 10 Alaska 1.070 0.000 Newada 0.70 3.08 Georgia 3.79 Yes 12 Arkansas 0.230 0.813 Arkansas 0.75 2.93 Idaho note(1) Yes 13 Maine 0.300 0.600 Connecticut 0.72 2.86 Iowa note(1) Yes 14 Concecticut 0.72 2.86 Iowa note(1) Yes 16 Nevada 0.160 0.859 California 0.20 3.26 Louisna 3.03 Yes 18 Minnesota 0.310 0.867 Georgia 1.51 I.80 Maine <td>5</td> <td>Florida</td> <td>0.480</td> <td>0.750</td> <td>Illinois</td> <td>1.39</td> <td>2.81</td> <td>California</td> <td>3.30</td> <td>Yes</td>	5	Florida	0.480	0.750	Illinois	1.39	2.81	California	3.30	Yes	
8 California 0.200 0.906 Virginia 1.51 2.39 Delaware 4.50 n.a. 9 Washington 0.807 2.93 Florida 6.50 Yes 10 Alaska 1.070 0.000 Nevada 0.70 3.08 Georgia 3.79 Yes 11 New Mexico 0.410 0.641 West Virginia 1.00 2.70 Hawaii 5.98 Yes 13 Maine 0.300 0.500 Connecticut 0.72 2.86 Idaho norde (1) Yes 14 Abama 0.500 Connecticut 0.72 2.86 Iowa norde (1) Yes 16 Nevada 0.600 0.859 California 0.20 3.26 Louisiana 3.03 Yes 18 Minnesota 0.310 0.689 California 0.20 3.26 Louisiana 3.03 Yes 18 Monesota 0.310 0.683 Havaina	6	North Carolina	0.617	0.594	New Jersey	0.88	3.15	Colorado	2.28	Yes	
9 Washington 0.260 0.813 Washington 0.87 2.93 Florida 6.50 Yes 10 Aaska 1.070 0.000 Nevada 0.70 3.08 Georgia 3.79 Yes 11 New Mexico 0.410 0.441 West Virginia 1.00 2.70 Hawaii 5.98 Yes 12 Arkansas 0.230 0.813 Arkansas 0.75 2.93 Idaho note (1) Yes 13 Maine 0.350 0.500 Connecticut 0.72 2.86 Iowa note (1) Yes 14 Connecticut 0.72 2.86 Iowa note (1) Yes 15 Alabama 0.500 Connecticut 0.72 2.86 Iowa note (1) Yes 16 Nevada 0.160 0.859 California 0.20 3.26 Louisiana 3.03 Yes 18 Minnesota 0.30 3.09 Maryland	7	Utah	0.413	0.744	New Mexico	1.70	2.31	Connecticut	5.40	Yes	
10 Alaska 1.070 0.000 Nevada 0.70 3.08 Georgia 3.79 Yes 11 New Mexico 0.410 0.641 West Virginia 1.00 2.70 Hawaii 5.98 Yes 12 Arkansas 0.230 0.833 Arkansas 0.75 2.93 Idaho notcl (1) Yes 13 Maine 0.530 0.688 Indiana 0.47 3.15 Illinois 8.55 Yes 14 Connecticut 0.240 0.794 South Carolina 0.90 2.70 Indiana 2.68 Yes 15 Alabama 0.500 Connecticut 72 2.86 Iowa note(1) Yes 17 Illinois 0.530 0.500 Connecticut 0.20 3.26 Louisiana 3.03 Yes 18 Minnesota 0.150 0.875 Minnesota 0.503 - - 21 Indiana 0.110 0.875	8	California	0.200	0.906	Virginia	1.51	2.39	Delaware	4.50	n.a.	
11 New Mexico 0.410 0.641 West Virginia 1.00 2.70 Hawaii 5.98 Yes 12 Arkansas 0.250 0.813 Arkansas 0.75 2.93 Idahoo note (1) Yes 13 Maine 0.350 0.500 Connecticut 0.740 South Carolina 0.90 2.70 Indiana 2.68 Yes 14 Connecticut 0.724 2.86 Iowa note (1) Yes 15 Alabama 0.500 Connecticut 0.72 2.86 Iowa note (1) Yes 18 Minnesota 0.150 0.859 California 0.20 2.28 Louisiana 3.03 Yes 20 New Jersey 0.120 0.875 Minnesota 0.30 Maryland 1.50 Yes 21 Kansas 0.813 Arzona 0.84 2.52 Massachusetts 4.06 22 Indiana 0.116 0.875 <t< td=""><td>9</td><td>Washington</td><td>0.260</td><td>0.813</td><td>Washington</td><td>0.87</td><td>2.93</td><td>Florida</td><td>6.50</td><td>Yes</td></t<>	9	Washington	0.260	0.813	Washington	0.87	2.93	Florida	6.50	Yes	
12 Arkansas 0.230 0.813 Arkansas 0.75 2.93 Idaho note (1) Yes 13 Maine 0.350 0.688 Indiana 0.47 3.15 Illinois 8.55 Yes 14 Connecticut 0.74 South Carolina 0.90 2.70 Indiana 2.88 Yes 15 Alabama 0.160 0.856 Mississippi 0.35 3.15 Kansas 2.50 17 Illinois 0.231 0.711 Alabama 1.70 1.80 Kentucky 1.92 Yes 18 Minnesota 0.150 0.889 California 0.20 3.26 Louisiana 3.03 Yes 20 New Jersey 0.120 0.875 Minnesota 0.30 3.09 Maryland 1.50 Yes 21 Kansas 0.180 0.875 Vermont 0.55 2.70 Minesota 5.03 21 Kansas	10	Alaska	1.070	0.000	Nevada	0.70	3.08	Georgia	3.79	Yes	
13 Maine 0.350 0.688 Indiana 0.47 3.15 Illinois 8.55 Yes 14 Connecticut 0.240 0.794 South Carolina 0.90 2.70 Indiana 2.68 Yes 15 Alabama 0.500 Connecticut 0.72 2.66 Iowa note (1) Yes 16 Nevada 0.160 0.856 Mississippi 0.35 3.15 Kansas 2.50 17 Illinois 0.211 0.781 Alabama 1.70 1.80 Kentucky 1.92 Yes 18 Minnesota 0.310 0.689 Alfornia 0.22 2.48 Maine note (1) Yes 20 New Jersey 0.120 0.875 Georgia 1.51 1.80 Michigan note (1) Yes 23 Rhode Island 0.110 0.875 Georgia 1.51 1.80 Mississippi note (1) Yes 23 Rhode	11	New Mexico	0.410	0.641	West Virginia	1.00	2.70	Hawaii	5.98	Yes	
14 Connecticut 0.240 0.794 South Carolina 0.90 2.70 Indiana 2.68 Yes 15 Akabama 0.530 0.500 Connecticut 0.72 2.86 Iowa note (1) Yes 16 Nevada 0.160 0.856 Missispip 0.35 3.15 Kansas 2.50 17 Illinois 0.231 0.781 Alabama 1.70 1.80 Kentucky 1.92 Yes 18 Minnesota 0.150 0.889 California 0.20 3.26 Louisiana 3.03 Yes 20 New Jersey 0.120 0.875 Minesota 0.30 3.09 Maryland 1.50 Yes 21 Indiana 0.110 0.875 Georgia 1.51 1.80 Minesota 5.03 22 Indiana 0.400 0.563 Hawaii 1.38 1.80 Missosippi note (1) nes 2.10 Yes	12	Arkansas	0.230	0.813	Arkansas	0.75	2.93	Idaho	note (1)	Yes	
15 Alabama 0.530 0.500 Connecticut 0.72 2.86 Iowa note (1) Yes 16 Nevada 0.160 0.856 Mississippi 0.35 3.15 Kansas 2.50 17 Illinois 0.231 0.781 Alabama 1.70 1.80 Kentucky 1.92 Yes 18 Minnesota 0.150 0.859 California 0.20 3.26 Louisiana 3.03 Yes 19 Nebraska 0.310 0.685 Ninnesota 0.30 Maryland 1.50 Yes 21 Kansas 0.180 0.813 Arizona 0.84 2.52 Massachusetts 4.05 22 Indiana 0.115 0.875 Georgia 1.51 1.80 Michigan note (1) Yes 23 Rhode Island 0.110 0.875 Vermont 0.55 2.70 Minnesota 5.03 24 Texas 0.190 0.750 North Carolina 1.00 2.14 Nebraska 3.75	13	Maine	0.350	0.688	Indiana	0.47	3.15	Illinois	8.55	Yes	
16 Nevada 0.160 0.856 Mississippi 0.35 3.15 Kansas 2.50 17 Illinois 0.231 0.781 Alabama 1.70 1.80 Kentucky 1.92 Yes 18 Minnesota 0.150 0.859 California 0.20 3.26 Louisiana 3.03 Yes 19 Nebraska 0.310 0.688 Nebraska 0.95 2.48 Maine note(1) Yes 20 New Jersey 0.120 0.875 Minnesota 0.30 3.09 Mayland 1.50 Yes 21 Kansas 0.180 0.875 Vermont 0.55 2.70 Minesota 5.03 24 Texas 0.190 0.750 Idaho 0.45 2.70 Montana note(1) Yes 25 Oklahoma 0.200 0.750 Idaho 0.45 2.70 Montana note(1) n.a 27 lowa	14	Connecticut	0.240	0.794	South Carolina	0.90	2.70	Indiana	2.68	Yes	
17 Illinois 0.231 0.781 Alabama 1.70 1.80 Kentucky 1.92 Yes 18 Minnesota 0.150 0.859 California 0.20 3.26 Louislana 3.03 Yes 19 Nebraska 0.950 California 0.20 3.29 Louislana 3.03 Yes 20 New Jersey 0.120 0.875 Minnesota 0.30 3.09 Maryland 1.50 Yes 21 Kansas 0.180 0.813 Arizona 0.84 2.52 Massachusetts 4.05 22 Indiana 0.110 0.875 Vermont 0.55 2.70 Minnesota 5.03 24 Texas 0.194 0.781 Michigan 0.51 2.70 Missouri 2.00 Yes 25 Oklahoma 0.190 0.750 Naryland 0.40 2.40 Newlaska 3.75 Yes 28 West Virginia	15	Alabama	0.530	0.500	Connecticut	0.72	2.86	Iowa	note (1)	Yes	
18 Minnesota 0.150 0.859 California 0.20 3.26 Louisiana 3.03 Yes 19 Nebraska 0.310 0.688 Nebraska 0.95 2.48 Maine note (1) Yes 20 New Jersey 0.120 0.875 Minnesota 0.30 3.09 Maryland 1.50 Yes 21 Kansas 0.180 0.813 Arizona 0.84 2.52 Massachusetts 4.05 22 Indiana 0.110 0.875 Vermont 0.55 2.70 Minesota 5.03 24 Texas 0.194 0.781 Michigan 0.51 2.70 Mississippi note (1) Yes 25 Oklahoma 0.400 0.563 Hawaii 1.38 1.80 Mississippi note (1) n.a. 26 Michigan 0.200 0.750 Maryland 0.40 2.70 Nevada 3.60 Yes 28	16	Nevada	0.160	0.856	Mississippi	0.35	3.15	Kansas	2.50		
19 Nebraska 0.310 0.688 Nebraska 0.95 2.48 Maine note (1) Yes 20 New Jersey 0.120 0.875 Minnesota 0.30 3.09 Maryland 1.50 Yes 21 Kasas 0.180 0.813 Arizona 0.84 2.52 Massachusetts 4.05 21 Indiana 0.115 0.875 Georgia 1.51 1.80 Michigan note (1) Yes 23 Rhode Island 0.110 0.875 Vermont 0.55 2.70 Minnesota 5.03 24 Texas 0.194 0.781 Mawiai 1.38 1.80 Missouri 2.00 Yes 25 Oklahoma 0.190 0.750 North Carolina 1.00 2.14 Nebraska 3.75 Yes 28 West Virginia 0.257 0.633 Maryland 0.40 2.70 New Hampshire note (1) n.a. <t< td=""><td>17</td><td>Illinois</td><td>0.231</td><td>0.781</td><td>Alabama</td><td>1.70</td><td>1.80</td><td>Kentucky</td><td>1.92</td><td>Yes</td></t<>	17	Illinois	0.231	0.781	Alabama	1.70	1.80	Kentucky	1.92	Yes	
20 New Jersey 0.120 0.875 Minnesota 0.30 3.09 Maryland 1.50 Yes 21 Kansas 0.180 0.813 Arizona 0.84 2.52 Massachusetts 4.05 22 Indiana 0.115 0.875 Georgia 1.51 1.80 Michigan note (1) Yes 23 Rhode Island 0.110 0.875 Vermont 0.55 2.70 Misnesota 5.03 24 Texas 0.194 0.781 Michigan 0.51 2.70 Missispipi note (1) Yes 25 Oklahoma 0.400 0.563 Hawaii 1.38 1.80 Missouri 2.00 Yes 26 Michigan 0.270 North Carolina 1.00 2.14 Nebraska 3.75 Yes 28 West Virginia 0.180 0.750 Texas 0.20 2.81 New Hampshire note (1) n.a 30 <td< td=""><td>18</td><td>Minnesota</td><td>0.150</td><td>0.859</td><td>California</td><td>0.20</td><td>3.26</td><td>Louisiana</td><td>3.03</td><td>Yes</td></td<>	18	Minnesota	0.150	0.859	California	0.20	3.26	Louisiana	3.03	Yes	
21 Kansas 0.180 0.813 Arizona 0.84 2.52 Massachusetts 4.05 22 Indiana 0.115 0.875 Georgia 1.51 1.80 Michigan note (1) Yes 23 Rhode Island 0.110 0.875 Vermont 0.55 2.70 Mississippi note (1) Yes 24 Texas 0.194 0.781 Michigan 0.51 2.70 Mississippi note (1) Nes 25 Oklahoma 0.400 0.563 Hawaii 1.38 1.80 Mississippi note (1) n.a 27 Iowa 0.190 0.750 Morth Carolina 1.00 2.14 Nebraska 3.75 Yes 29 Virginia 0.180 0.750 Texas 0.20 2.81 New Harpshire note (1) n.a 30 Idaho 0.150 0.750 Texas 0.20 2.25 New Merico 6.06 Yes 2.33 </td <td>19</td> <td>Nebraska</td> <td>0.310</td> <td>0.688</td> <td>Nebraska</td> <td>0.95</td> <td>2.48</td> <td>Maine</td> <td>note (1)</td> <td>Yes</td>	19	Nebraska	0.310	0.688	Nebraska	0.95	2.48	Maine	note (1)	Yes	
22 Indiana 0.115 0.875 Georgia 1.51 1.80 Michigan note (1) Yes 23 Rhode Island 0.110 0.875 Vermont 0.55 2.70 Minesota 5.03 24 Texas 0.194 0.781 Michigan 0.51 2.70 Mississippi note (1) Yes 25 Oklahoma 0.400 0.563 Hawaii 1.38 1.80 Missouri 2.00 Yes 26 Michigan 0.200 0.750 Idaho 0.45 2.70 Montana note (1) n.a. 27 Iowa 0.190 0.750 Maryland 0.40 2.70 Nevada 3.60 Yes 29 Virginia 0.257 0.663 Maine 0.60 2.48 New Hampshire note (1) n.a. 30 Idaho 0.150 0.700 North Dakota 0.50 2.59 New Mexico 6.06 Yes 31	20	New Jersey	0.120	0.875	Minnesota	0.30	3.09	Maryland	1.50	Yes	
23 Rhode Island 0.110 0.875 Vermont 0.55 2.70 Minnesota 5.03 24 Texas 0.194 0.781 Michigan 0.51 2.70 Minnesota 5.03 25 Oklahoma 0.400 0.563 Hawaii 1.38 1.80 Missouri 2.00 Yes 26 Michigan 0.200 0.750 Idaho 0.45 2.70 Montana note (1) n.a. 27 Iowa 0.190 0.750 North Carolina 1.00 2.14 Nebraska 3.75 Yes 28 West Virginia 0.180 0.750 Maryland 0.40 2.70 Nevada 3.60 Yes 31 Louisiana 0.400 0.500 Ohio 0.32 2.59 New Hampshire note (1) n.a. 32 Ohio 0.180 0.719 Dist. of Columbia 0.30 2.25 North Dakota 2.50 33 </td <td>21</td> <td>Kansas</td> <td>0.180</td> <td>0.813</td> <td>Arizona</td> <td>0.84</td> <td>2.52</td> <td>Massachusetts</td> <td>4.05</td> <td></td>	21	Kansas	0.180	0.813	Arizona	0.84	2.52	Massachusetts	4.05		
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32 Ohio 0.180 0.719 Dist. of Columbia 0.30 2.59 New York 6.44 Yes 33 Arizona 0.160 0.700 North Dakota 0.50 2.25 North Carolina note (1) Yes (2) 34 Maryland 0.090 0.750 Oklahoma 0.72 2.03 North Dakota 2.50 35 Pennsylvania 0.080 0.750 South Dakota 0.93 1.80 Ohio note (1) Yes 36 Georgia 0.320 0.500 Pennsylvania 0.00 2.70 Oklahoma 5.56 Yes 37 Dist. of Columbia 0.990 0.719 Utah 2.68 Oregon note (1) n.a. 38 North Dakota 0.160 0.625 Louisiana 0.76 1.80 Pennsylvania note (1) Yes 40 Wisconsin 0.060 0.625 Wisconsin 0.25 2.25 South Carolina 2.72 Yes	30	Idaho	0.150	0.750	Texas	0.20	2.81	New Jersey	5.50	Yes	
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38 North Dakota 0.160 0.625 Louisiana 0.76 1.80 Pennsylvania note (1) Yes 39 South Dakota 0.270 0.500 Alaska 2.50 0.00 Rhode Island 5.40 Yes 40 Wisconsin 0.060 0.625 Wisconsin 0.25 2.25 South Carolina 2.72 Yes 41 New York 0.140 0.500 Missouri 0.42 1.90 South Dakota 3.93 Yes 42 Missouri 0.060 0.528 New York 0.30 1.80 Tennessee 4.40 Yes 43 Wyorning 0.020 0.500 Wyorning 0.00 Ital Texas 2.40 Yes 44 Colorado 0.080 0.363 Delaware 1.63 0.00 Utah note (1) Yes 45 New Hampshire 0.300 0.000 Colorado 0.28 1.31 Vermont note (1) Yes <tr< td=""><td>36</td><td>Georgia</td><td>0.320</td><td>0.500</td><td>Pennsylvania</td><td>0.00</td><td>2.70</td><td>Oklahoma</td><td>5.56</td><td>Yes</td></tr<>	36	Georgia	0.320	0.500	Pennsylvania	0.00	2.70	Oklahoma	5.56	Yes	
39 South Dakota 0.270 0.500 Alaska 2.50 0.00 Rhode Island 5.40 Yes 40 Wisconsin 0.060 0.625 Wisconsin 0.25 2.25 South Carolina 2.72 Yes 41 New York 0.140 0.500 Missouri 0.42 1.90 South Dakota 3.93 Yes 42 Missouri 0.060 0.528 New York 0.30 1.80 Tennessee 4.40 Yes 43 Wyorning 0.020 0.250 Wyorning 0.00 1.80 Texas 2.40 Yes 44 Colorado 0.80 0.363 Delaware 1.63 0.00 Utah note (1) Yes 45 New Hampshire 0.300 0.000 Colorado 0.28 1.31 Vermont note (1) Yes 47 Delaware 0.265 0.000 Montana 1.02 0.00 Virginia note (1) Yes <	37	Dist. of Columbia	0.090	0.719	Utah		2.68	Oregon	note (1)	n.a.	
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41 New York 0.140 0.500 Missouri 0.42 1.90 South Dakota 3.93 Yes 42 Missouri 0.060 0.528 New York 0.30 1.80 Tennessee 4.40 Yes 43 Wyoming 0.020 0.500 Wyoming 0.00 1.80 Tennessee 4.40 Yes 44 Colorado 0.080 0.363 Delaware 1.63 0.00 Utah note (1) Yes 45 New Hampshire 0.300 0.000 Colorado 0.28 1.31 Vermont note (1) New Hampshire 0.265 0.000 Virginia note (1) Nes 47 Delaware 0.260 0.000 Oregon 0.67 0.00 Washington (3) 14.27 48 Montana 0.140 0.000 Kentucky 0.50 0.00<	39	South Dakota	0.270	0.500	Alaska	2.50	0.00		5.40	Yes	
42 Missouri 0.060 0.528 New York 0.30 1.80 Tennessee 4.40 Yes 43 Wyoming 0.020 0.500 Wyoming 0.00 1.80 Texas 2.40 Yes 44 Colorado 0.080 0.363 Delaware 1.63 0.00 Utah note (1) Yes 45 New Hampshire 0.300 0.000 Colorado 0.28 1.31 Vermont note (1) no 46 Vermont 0.265 0.000 Montana 1.02 0.00 Virginia note (1) Yes 47 Delaware 0.260 0.000 Oregon 0.67 0.00 Washington (3) 14.27 48 Montana 0.140 0.000 Massachusetts 0.55 0.00 West Virginia note (1) Yes 49 Massachusetts 0.50 0.00 Wisconsin 3.25 Yes 50 Kentucky 0.080 <t< td=""><td>40</td><td>Wisconsin</td><td>0.060</td><td>0.625</td><td>Wisconsin</td><td>0.25</td><td>2.25</td><td>South Carolina</td><td>2.72</td><td>Yes</td></t<>	40	Wisconsin	0.060	0.625	Wisconsin	0.25	2.25	South Carolina	2.72	Yes	
43 Wyoming 0.020 0.500 Wyoming 0.00 1.80 Texas 2.40 Yes 44 Colorado 0.080 0.363 Delaware 1.63 0.00 Utah note (1) Yes 45 New Hampshire 0.300 0.000 Colorado 0.28 1.31 Vermont note (1) no 46 Vermont 0.265 0.000 Montana 1.02 0.00 Virginia note (1) Yes 47 Delaware 0.260 0.000 Oregon 0.67 0.00 Washington (3) 14.27 48 Montana 0.140 0.000 Kentucky 0.50 0.00 West Virginia note (1) Yes 49 Massachusetts 0.110 0.000 Kentucky 0.50 0.00 Wisconsin 3.25 Yes 50 Kentucky 0.080 0.000 Kansas 0.30 0.00 Worming note (1) Yes	41	New York	0.140	0.500	Missouri	0.42	1.90	South Dakota	3.93	Yes	
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45 New Hampshire 0.300 0.000 Colorado 0.28 1.31 Vermont note (1) no 46 Vermont 0.265 0.000 Montana 1.02 0.00 Virginia note (1) Yes 47 Delaware 0.260 0.000 Oregon 0.67 0.00 Washington (3) 14.27 48 Montana 0.140 0.000 Massachusetts 0.55 0.00 West Virginia note (1) Yes 49 Massachusetts 0.110 0.000 Kentucky 0.50 0.00 Wisconsin 3.25 Yes 50 Kentucky 0.800 0.300 Kansas 0.30 0.00 Wyoming note (1) Yes	43	Wyoming	0.020	0.500	Wyoming	0.00	1.80	Texas	2.40	Yes	
46 Vermont 0.265 0.000 Montana 1.02 0.00 Virginia note (1) Yes 47 Delaware 0.260 0.000 Oregon 0.67 0.00 Washington (3) 14.27 48 Montana 0.140 0.000 Massachusetts 0.55 0.00 West Virginia note (1) Yes 49 Massachusetts 0.110 0.000 Kentucky 0.50 0.00 Wisconsin 3.25 Yes 50 Kentucky 0.080 0.000 Kansas 0.30 0.00 Wyoming note (1) Yes	44	Colorado	0.080	0.363	Delaware	1.63	0.00	Utah	note (1)	Yes	
47 Delaware 0.260 0.000 Oregon 0.67 0.00 Washington (3) 14.27 48 Montana 0.140 0.000 Massachusetts 0.55 0.00 West Virginia note (1) Yes 49 Massachusetts 0.110 0.000 Kentucky 0.50 0.00 Wisconsin 3.25 Yes 50 Kentucky 0.080 0.000 Kansas 0.30 0.00 Wyoming note (1) Yes	45	New Hampshire	0.300	0.000	Colorado	0.28	1.31	Vermont	note (1)	no	
48 Montana 0.140 0.000 Massachusetts 0.55 0.00 West Virginia note (1) Yes 49 Massachusetts 0.110 0.000 Kentucky 0.50 0.00 Wisconsin 3.25 Yes 50 Kentucky 0.30 0.00 Wyoming note (1) Yes	46	Vermont	0.265	0.000	Montana	1.02	0.00	Virginia	note (1)	Yes	
49 Massachusetts 0.110 0.000 Kentucky 0.50 0.00 Wisconsin 3.25 Yes 50 Kentucky 0.080 0.000 Kansas 0.30 0.00 Wyoming note (1) Yes	47	Delaware	0.260	0.000	Oregon	0.67	0.00	Washington (3)	14.27		
50 Kentucky 0.080 0.000 Kansas 0.30 0.00 Wyoming note (1) Yes	48	Montana	0.140	0.000	Massachusetts	0.55	0.00	West Virginia	note (1)	Yes	
	49	Massachusetts	0.110	0.000	Kentucky	0.50	0.00	Wisconsin	3.25	Yes	
51 <mark>Oregon 0.080 0.000</mark> New Hampshire 0.30 0.00 Dist. of Columbia 1.50	50	Kentucky	0.080	0.000	Kansas	0.30	0.00	Wyoming	note (1)	Yes	
	51	Oregon	0.080	0.000	New Hampshire	0.30	0.00	Dist. of Columbia	1.50		

Source: Excise tax rates from Federation of Tax Administrators (web). State Sales Tax from Washington State DOR 2016 (no local rates) Sales tax rates assume \$12.5 per gallon for beer, \$45 a gallon for wine.

 n.a. = not applicable. These 5 states do not have a general sales tax.

 ates)
 (1) In 17 states, the government directly controls the sales of distilled spirits.

 for wine.
 Revenue in these states is generated from

 Malik / LR
 yarjous taxes, fees, price mark-ups, and net liquor profits.

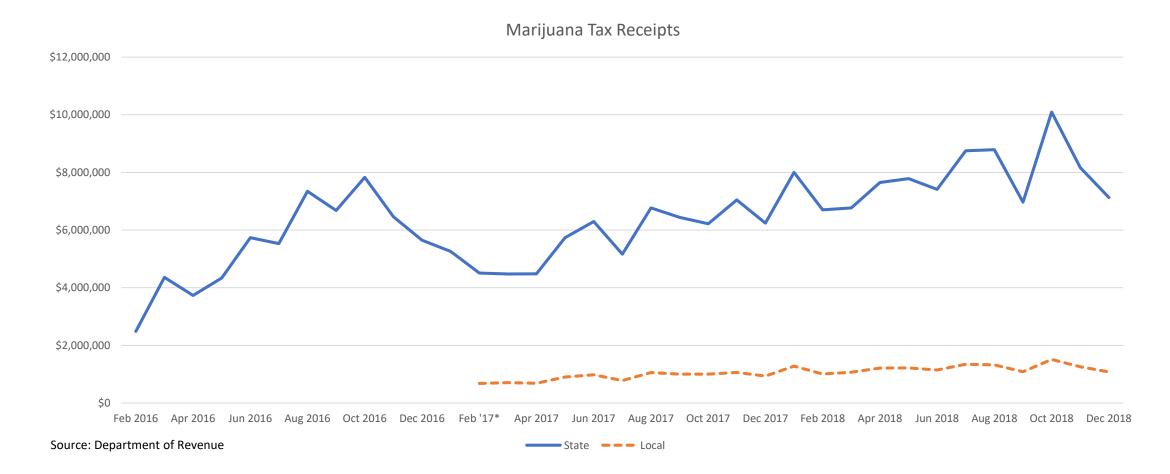
 (2) General sales tax applies to on-premise sales only.

(3) Washington privatized liquor sales effective June 1, 2012.

Marijuana Revenue

- Marijuana legalization initiative (Measure 91) passed in 2014.
- Implementation was redesigned by HB3400 of the 2015 session.
- The tax was changed to a 17% point of sale with 3% optional tax for local governments starting in 2017.
- The OLCC is tasked to implement, while DOR collects revenue.
- M-91 expectations were \$22 million a year under the Harvest tax. HB3400 was projected to bring \$35 million a year as a point of sale.
- The early start program allowed for marijuana to be sold and taxed during the 2016 calendar year. Early start allowed medical dispensaries to sell to the public with a 25% tax rate. The early start program brought in about \$65 million in tax proceeds.
- Revenue collection was \$74 million (\$70 State) in 2017, \$95 million(\$82.2 Statae) in 2018 fiscal year.
- After deductions for collection and administration costs, <u>marijuana revenue</u> will be divided among six statutorily specified distributions.
- Drug abuse and prevention will get 5% of funds, cities and counties will each get 10% and then distributed among different cities and counties that don't prohibit marijuana based on statutory specified formula, 15% goes the state police, 20% to mental health account, and 40% to the state school fund.

Marijuana Revenue



TRANSIENT LODGING (HOTEL/MOTEL) TAX

- 1930s, Oregon's then new state tourism bureau was part of State Highway Commission.
- Later, the tourism office joined the Oregon Economic Development Department.
- By 2003, the Legislative Assembly (HB 2267) decided to make the Oregon Tourism Commission an <u>independent</u> agency (no budget through W&M).
- The same legislative action established a statewide 1% transient lodging tax to help fund the tourism commission. Tax Collected by DOR
- 80 % of lodging tax net receipts must be spent on state tourism marketing programs
- 15 % of net receipts on regional tourism marketing programs.
- The 2003 law: no increases or new lodging taxes by local governments.
- new or increased local taxes after 2003 requires that 70 % of net revenue be spent to fund tourism promotion or tourism-related facilities.
- 84 cities and 15 counties in Oregon levy a locally administered transient lodging tax and are also included in that definition

TRANSIENT LODGING TAX (TLT)

- (HB 2197) In 2005 expanded the definition of transient lodging to include dwelling units used for temporary (less than 30 days)human occupancy.
- It also explicitly exempted hospitals and nonprofit summer camps.
- (HB 2656) of 2013 clarified that an intermediary rather than a lodging provider would be the entity responsible for collecting and remitting taxes. Intermediaries include <u>Online</u> <u>Travel Companies (OTC)</u>, travel agents, and tour outfitter companies, among others.
- The entity charging the payment to the customer is the one required to collect and remit the tax based on the <u>total retail price paid by the customer</u>.
- (HB 4146) of the 2016 session increased the tax rate from 1% to 1.8% for the period <u>July</u> <u>1, 2016 to July 1, 2020</u>. The increased rate is expected to generate an <u>additional</u> \$12.7 million in the 2015-17 biennium and \$27.4 million in the 2017-19 biennium.
- On July 1, 2020, the rate goes down to the permanent rate of 1.5%.
- After collection costs. 65% goes to fund State tourism programs (including Sports Events). 20% of revenue be spent implementing the regional cooperative tourism program and
- 10% be allocated to a competitive grant program to fund tourism-related facilities and events. The bill directs the Tourism Commission to base grant awards on demonstrated return on investment, geographic equity and community support.

TLT collections

Transient Lodging Tax Receipts

