

FISCAL IMPACT OF PROPOSED LEGISLATION

80th Oregon Legislative Assembly – 2019 Regular Session
Legislative Fiscal Office

Measure: HB 2123

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

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Reviewed by: John Borden
Date: 2/1/2019

Measure Description:

Expands definition of "tobacco products" for purpose of taxation to include inhalant form nicotine.

Government Unit(s) Affected:

Department of Revenue (DOR)

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 measure would expand the definition of "tobacco products" to include inhalant form nicotine, colloquially known as "vaping" or "vape" products. The measure would impose a tax on inhalant form nicotine and certain inhalant delivery devices. The tax would apply to all distributions of tobacco products occurring on or after January 1, 2020.

The measure is anticipated to have an impact on the Department of Revenue.

A more complete fiscal analysis on the measure will be prepared as the measure is considered in the House Committee on Revenue.

Further Analysis Required