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## **Open Government Impact Statement**

80th Oregon Legislative Assembly 2019 Regular Session

Measure: HB 2123

Only impacts on Original or Engrossed Versions are Considered Official

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Date: 1/14/2019

## **SUMMARY**

Expands definition of "tobacco products" for purpose of taxation to include inhalant form nicotine. Imposes tax on inhalant form nicotine and certain inhalant delivery devices. Applies to distributions of tobacco products occurring on or after January 1, 2020.

Takes effect on 91st day following adjournment sine die.

## NOTICE OF NO OPEN GOVERNMENT IMPACT