

FISCAL IMPACT OF PROPOSED LEGISLATION

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

Measure: HB 2158

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

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Date: 2/1/2019

Measure Description:

Removes per cigar limitation on cigar tax.

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 remove the per cigar limitation on the cigar tax, which taxes cigars at a rate of sixty-five percent (65%) of their wholesale sales price, though not exceeding fifty cents (\$.50) per cigar. The measure would apply to all distributions of tobacco products and tobacco products reporting periods beginning 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