

# House Bill 2270

Introduced and printed pursuant to House Rule 12.00. Pre-session filed (at the request of Governor Kate Brown for Oregon Health Authority)

## 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**.

Increases tax on distribution of cigarettes. Applies to cigarettes tax reporting periods beginning on or after January 1, 2020, and to existing inventories of cigarettes not yet acquired by consumers as of January 1, 2020.

Includes inhalant delivery devices in definition of tobacco products for purpose of imposition of tax. Exempts certain sales of inhalant delivery devices in medical marijuana dispensaries from taxation. Removes limit on tax imposed upon higher-priced cigars. Applies to tobacco products tax reporting periods beginning on or after January 1, 2020.

Prohibits distribution or sale of cigarettes or certain cigars in packages containing fewer than 20.

Takes effect on 91st day following adjournment sine die.

## A BILL FOR AN ACT

1  
2 Relating to taxes on nonfood consumer products; creating new provisions; amending ORS 323.010,  
3 323.031, 323.457, 323.500, 323.505, 323.625 and 431A.175; prescribing an effective date; and pro-  
4 viding for revenue raising that requires approval by a three-fifths majority.

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

6 **SECTION 1.** ORS 323.031 is amended to read:

7 323.031. (1) Notwithstanding ORS 323.030 (2) and in addition to and not in lieu of any other tax,  
8 every distributor shall pay a tax upon distributions of cigarettes at the rate of [30] **130** mills for the  
9 distribution of each cigarette in this state.

10 (2) Any cigarette for which a tax has once been imposed under ORS 323.005 to 323.482 may not  
11 be subject upon a subsequent distribution to the taxes imposed by ORS 323.005 to 323.482.

12 **SECTION 2.** ORS 323.457 is amended to read:

13 323.457. (1) Moneys received under ORS 323.031 shall be paid over to the State Treasurer to be  
14 held in a suspense account established under ORS 293.445. After the payment of refunds:

15 (a) [29.37/30] **29.37/130** of the moneys shall be credited to the Oregon Health Plan Fund estab-  
16 lished under ORS 414.109;

17 (b) [0.14/30] **0.14/130** of the moneys are continuously appropriated to the Oregon Department of  
18 Administrative Services for distribution to the cities of this state;

19 (c) [0.14/30] **0.14/130** of the moneys are continuously appropriated to the Oregon Department of  
20 Administrative Services for distribution to the counties of this state;

21 (d) [0.14/30] **0.14/130** of the moneys are continuously appropriated to the Department of Trans-  
22 portation to be distributed and transferred to the Elderly and Disabled Special Transportation Fund  
23 established under ORS 391.800; [and]

24 (e) [0.21/30] **0.21/130** of the moneys shall be credited to the Tobacco Use Reduction Account  
25 established under ORS 431A.153[.];

26 (f) **10/130 of the moneys are continuously appropriated to the Oregon Health Authority**

**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.

1 **for tobacco use prevention and chronic disease prevention; and**

2 **(g) 90/130 of the moneys are continuously appropriated to the Oregon Health Authority**  
3 **for health-related programs.**

4 (2)(a) Moneys distributed to cities and counties under this section shall be distributed to each  
5 city or county using the proportions used for distributions made under ORS 323.455.

6 (b) Moneys shall be distributed to cities, counties and the Elderly and Disabled Special Trans-  
7 portation Fund at the same time moneys are distributed to cities, counties and the Elderly and  
8 Disabled Special Transportation Fund under ORS 323.455.

9 **SECTION 3.** ORS 323.010 is amended to read:

10 323.010. As used in ORS 323.005 to 323.482, unless the context requires otherwise:

11 (1) "Cigarette" means any product that contains nicotine, is intended to be burned or heated  
12 under ordinary conditions of use and consists of or contains:

13 (a) Any roll of tobacco wrapped in paper or in any substance not containing tobacco;

14 (b) Tobacco, in any form, that is functional in the product and that, because of its appearance,  
15 the type of tobacco used in the filler or its packaging and labeling, is likely to be offered to, or  
16 purchased by, consumers as a cigarette; [or]

17 (c) Any roll of tobacco that is wrapped in any substance containing tobacco and that, because  
18 of its appearance, the type of tobacco used in the filler or its packaging and labeling, is likely to  
19 be offered to, or purchased by, consumers as a cigarette described in paragraph (a) of this  
20 subsection[.]; or

21 **(d) A roll for smoking that is of any size or shape and that is made wholly or in part of**  
22 **tobacco, irrespective of whether the tobacco is pure or flavored, adulterated or mixed with**  
23 **any other ingredient, if the roll has a wrapper made wholly or in greater part of tobacco and**  
24 **if 1,000 of these rolls collectively weigh not more than three pounds.**

25 (2) "Cigarette activity in this state":

26 (a) Means importing, storing or manufacturing cigarettes in this state, or exporting cigarettes  
27 out of this state, in order to sell the cigarettes either within or outside this state.

28 (b) Does not include importing, storing, manufacturing or exporting of cigarettes that are to be  
29 consumed by the person doing the importing, storing, manufacturing or exporting.

30 (3) "Contraband cigarettes" means cigarettes or packages of cigarettes:

31 (a) That do not comply with the requirements of ORS 323.005 to 323.482 or 323.856 or the ciga-  
32 rette tax laws of another state or the federal government;

33 (b) That bear trademarks that are counterfeit under ORS 647.135 or other state or federal  
34 trademark laws; or

35 (c) That have been sold, offered for sale or possessed for sale in this state in violation of ORS  
36 180.440.

37 (4) "Department" means the Department of Revenue.

38 (5) "Dealer" includes every person, other than a manufacturer or a person holding a  
39 distributor's license, who engages in this state in the sale of cigarettes.

40 (6) "Exporting" means the act of carrying or conveying goods from a point of manufacture or  
41 storage in this state to a location outside this state and may be further defined by the department  
42 by rule.

43 (7) "Importing" means the act of bringing goods to a point of storage in this state from a lo-  
44 cation outside this state and may be further defined by the department by rule.

45 (8) "In this state" means within the exterior limits of the State of Oregon and includes all ter-

1 ritory within these limits owned by or ceded to the United States of America.

2 (9) "Manufacturer" means any person who makes, manufactures or fabricates cigarettes for sale.

3 (10) "Package" means the individual package, box or other container in which retail sales or  
4 gifts of cigarettes are normally made or intended to be made.

5 (11) "Person" includes any individual, firm, copartnership, joint venture, association, social club,  
6 fraternal organization, corporation, estate, trust, receiver, trustee, syndicate, this state, any county,  
7 municipality, district or other political subdivision of the state, or any other group or combination  
8 acting as a unit.

9 (12) "Sale" includes any transfer of title or possession for a consideration, exchange or barter,  
10 in any manner or by any means whatsoever, but does not include the sale of cigarettes by a man-  
11 ufacturer to a distributor.

12 (13) "Taxpayer" means a distributor or other person required to pay a tax under ORS 323.005  
13 to 323.482, and includes a distributor required to prepay a tax under ORS 323.068.

14 (14) "Transporter" means any person importing or transporting into this state, or transporting  
15 in this state, cigarettes obtained from a source located outside this state, or from any person not  
16 licensed as a distributor under ORS 323.005 to 323.482. It does not include a licensed distributor, a  
17 common carrier to whom is issued a certificate or permit by the United States Surface Transporta-  
18 tion Board to carry commodities in interstate commerce, or to a carrier of federal tax-free cigarettes  
19 in bond, or any person transporting no more than 199 cigarettes at any one time.

20 (15) "Untaxed cigarette" means any cigarette that has not yet been distributed in such manner  
21 as to result in a tax liability under ORS 323.005 to 323.482.

22 (16) "Use or consumption" includes the exercise of any right or power over cigarettes incident  
23 to the ownership thereof, other than the sale of the cigarettes or the keeping or retention thereof  
24 for the purpose of sale.

25 (17) "Wholesaler" means any dealer who engages in the sale of cigarettes to any other dealer  
26 for purposes other than use or consumption.

27 **SECTION 4. (1) In addition to and not in lieu of any other tax, for the privilege of holding**  
28 **or storing cigarettes for sale, use or consumption, a floor tax is imposed upon every dealer**  
29 **at the rate of 100 mills for each cigarette in the possession of or under the control of the**  
30 **dealer in this state at 12:01 a.m. on January 1, 2020.**

31 **(2) The tax imposed by this section is due and payable on or before January 20, 2020. Any**  
32 **amount of tax that is not paid within the time required shall bear interest at the rate es-**  
33 **tablished under ORS 305.220 per month, or fraction of a month, from the date on which the**  
34 **tax is due to be paid, until paid.**

35 **(3) By January 20, 2020, every dealer must file a report with the Department of Revenue**  
36 **in such form as the department may prescribe. The report must state the number of ciga-**  
37 **rettes in the possession of or under the control of the dealer in this state at 12:01 a.m. on**  
38 **January 1, 2020, and the amount of tax due. Each report must be accompanied by a remit-**  
39 **tance payable to the department for the amount of tax due.**

40 **(4) As used in this section, "dealer" has the meaning given that term in ORS 323.010.**

41 **SECTION 5. Notwithstanding ORS 323.030 (3), for the privilege of distributing cigarettes**  
42 **as a distributor, as defined in ORS 323.015, and for holding or storing cigarettes for sale, use**  
43 **or consumption, a floor tax and cigarette adjustment indicia tax is imposed upon every dis-**  
44 **tributor in the amount of \$2.50 for each Oregon cigarette tax stamp bearing the designation**  
45 **"25," and in the amount of \$2 for each Oregon cigarette tax stamp bearing the designation**

1 “20,” that is affixed to any package of cigarettes in the possession of or under the control  
 2 of the distributor at 12:01 a.m. on January 1, 2020.

3 **SECTION 6.** (1) Every distributor, as defined in ORS 323.015, must take an inventory as  
 4 of 12:01 a.m. on January 1, 2020, of all packages of cigarettes to which are affixed Oregon  
 5 cigarette tax stamps and of all unaffixed Oregon cigarette tax stamps in the possession of  
 6 or under the control of the distributor.

7 (2) Every distributor must file a report with the Department of Revenue by January 20,  
 8 2020, in such form as the department may prescribe, showing:

9 (a) The number of Oregon cigarette tax stamps, with the designations of the stamps, that  
 10 were affixed to packages of cigarettes in the possession of or under the control of the dis-  
 11 tributor at 12:01 a.m. on January 1, 2020; and

12 (b) The number of unaffixed Oregon cigarette tax stamps, with the designations of the  
 13 stamps, that were in the possession of or under the control of the distributor at 12:01 a.m.  
 14 on January 1, 2020.

15 (3) The amount of tax required to be paid with respect to the affixed Oregon cigarette  
 16 tax stamps shall be computed pursuant to section 5 of this 2019 Act and remitted with the  
 17 distributor’s report. Any amount of tax not paid within the time specified for the filing of  
 18 the report shall bear interest at the rate established under ORS 305.220 per month, or frac-  
 19 tion of a month, from the due date of the report until paid.

20 **SECTION 7.** All moneys received by the Department of Revenue from the taxes imposed  
 21 by sections 4 and 5 of this 2019 Act shall be paid over to the State Treasurer to be held in  
 22 a suspense account established under ORS 293.445. After payment of refunds, the balance  
 23 shall be credited to the General Fund.

24 **SECTION 8.** ORS 323.500 is amended to read:

25 323.500. As used in ORS 323.500 to 323.645, unless the context otherwise requires:

26 (1) “Business” means any trade, occupation, activity or enterprise engaged in for the purpose  
 27 of selling or distributing tobacco products in this state.

28 (2) “Cigar” means a roll for smoking that is of any size or shape and that is made wholly or in  
 29 part of tobacco, irrespective of whether the tobacco is pure or flavored, adulterated or mixed with  
 30 any other ingredient, if the roll has a wrapper made wholly or in greater part of tobacco and if 1,000  
 31 of these rolls collectively weigh more than three pounds. “Cigar” does not include a cigarette, as  
 32 defined in ORS 323.010.

33 (3) “Consumer” means any person who purchases tobacco products in this state for the person’s  
 34 use or consumption or for any purpose other than for reselling the tobacco products to another  
 35 person.

36 (4) “Contraband tobacco products” means tobacco products or packages containing tobacco  
 37 products:

38 (a) That do not comply with the requirements of ORS 323.500 to 323.645;

39 (b) That do not comply with the requirements of the tobacco products tax laws of the federal  
 40 government or of other states;

41 (c) That bear trademarks that are counterfeit under ORS 647.135 or other state or federal  
 42 trademark laws; or

43 (d) That have been sold, offered for sale or possessed for sale in this state in violation of ORS  
 44 180.486.

45 (5) “Department” means the Department of Revenue.

- 1 (6) “Distribute” means:
- 2 (a) Bringing, or causing to be brought, into this state from without this state tobacco products
- 3 for sale, storage, use or consumption;
- 4 (b) Making, manufacturing or fabricating tobacco products in this state for sale, storage, use or
- 5 consumption in this state;
- 6 (c) Shipping or transporting tobacco products to retail dealers in this state, to be sold, stored,
- 7 used or consumed by those retail dealers;
- 8 (d) Storing untaxed tobacco products in this state that are intended to be for sale, use or con-
- 9 sumption in this state;
- 10 (e) Selling untaxed tobacco products in this state; or
- 11 (f) As a consumer, being in possession of untaxed tobacco products in this state.
- 12 (7) “Distributor” means:
- 13 (a) Any person engaged in the business of selling tobacco products in this state who brings, or
- 14 causes to be brought, into this state from without the state any tobacco products for sale;
- 15 (b) Any person who makes, manufactures or fabricates tobacco products in this state for sale in
- 16 this state;
- 17 (c) Any person engaged in the business of selling tobacco products without this state who ships
- 18 or transports tobacco products to retail dealers in this state, to be sold by those retail dealers;
- 19 (d) Any person, including a retail dealer, who sells untaxed tobacco products in this state; or
- 20 (e) A consumer in possession of untaxed tobacco products in this state.
- 21 **(8) “Inhalant delivery system” has the meaning given that term in ORS 431A.175, except**
- 22 **that “inhalant delivery system” does not include:**
- 23 **(a) Batteries, battery chargers, straps or lanyards sold separately; or**
- 24 **(b) Marijuana items as defined in ORS 475B.015.**
- 25 [(8)] **(9)** “Manufacturer” means a person who manufactures tobacco products for sale.
- 26 [(9)] **(10)** “Moist snuff” means:
- 27 (a) Any finely cut, ground or powdered tobacco that is not intended to be smoked or placed in
- 28 a nasal cavity; or
- 29 (b) Any other product containing tobacco that is intended or expected to be consumed without
- 30 being combusted.
- 31 [(10)] **(11)** “Place of business” means any place where tobacco products are sold or where to-
- 32 bacco products are manufactured, stored or kept for the purpose of sale or consumption, including
- 33 any vessel, vehicle, airplane, train or vending machine.
- 34 [(11)] **(12)** “Retail dealer” means any person who is engaged in the business of selling or other-
- 35 wise dispensing tobacco products to consumers. The term also includes the operators of or recipients
- 36 of revenue from all places such as smoke shops, cigar stores and vending machines, where tobacco
- 37 products are made or stored for ultimate sale to consumers.
- 38 [(12)] **(13)** “Sale” means any transfer, exchange or barter, in any manner or by any means, for
- 39 a consideration, and includes and means all sales made by any person. It includes a gift by a person
- 40 engaged in the business of selling tobacco products, for advertising, as a means of evading the pro-
- 41 visions of ORS 323.500 to 323.645, or for any other purpose.
- 42 [(13)] **(14)** “Taxpayer” includes a distributor or other person required to pay a tax imposed under
- 43 ORS 323.500 to 323.645.
- 44 [(14)] **(15)** “Tobacco products” means cigars, cheroots, stogies, periques, granulated, plug cut,
- 45 crimp cut, ready rubbed and other smoking tobacco, snuff, snuff flour, moist snuff, cavendish, plug

1 and twist tobacco, fine-cut and other chewing tobaccos, shorts, refuse scraps, clippings, cuttings and  
 2 sweepings of tobacco and other kinds and forms of tobacco, prepared in such manner as to be suit-  
 3 able for chewing or smoking in a pipe or otherwise, or both for chewing and smoking, **and inhalant**  
 4 **delivery systems**, but *[shall]* **does** not include cigarettes as defined in ORS 323.010.

5 *[(15)] (16)* “Untaxed tobacco products” means tobacco products for which the tax required under  
 6 ORS 323.500 to 323.645 has not been paid.

7 *[(16)] (17)* “Wholesale sales price” means the price paid for untaxed tobacco products to or on  
 8 behalf of a seller by a purchaser of the untaxed tobacco products.

9 **SECTION 9.** ORS 323.505 is amended to read:

10 323.505. (1) A tax is hereby imposed upon the distribution of all tobacco products in this state.  
 11 The tax imposed by this section is intended to be a direct tax on the consumer, for which payment  
 12 upon distribution is required to achieve convenience and facility in the collection and administration  
 13 of the tax. The tax shall be imposed on a distributor at the time the distributor distributes tobacco  
 14 products.

15 (2) The tax imposed under this section shall be imposed at the rate of:

16 *[(a) Sixty-five percent of the wholesale sales price of cigars, but not to exceed 50 cents per cigar;]*

17 *[(b)] (a)* One dollar and seventy-eight cents per ounce based on the net weight determined by  
 18 the manufacturer, in the case of moist snuff, except that the minimum tax under this paragraph is  
 19 \$2.14 per retail container; or

20 *[(c)] (b)* Sixty-five percent of the wholesale sales price of all tobacco products that are not *[ci-*  
 21 *gars or]* moist snuff.

22 (3) For reporting periods beginning on or after July 1, 2022, the rates of tax applicable to moist  
 23 snuff under subsection *[(2)(b)] (2)(a)* of this section shall be adjusted for each biennium according  
 24 to the cost-of-living adjustment for the calendar year. The Department of Revenue shall recompute  
 25 the rates for each biennium by adding to the rates in subsection *[(2)(b)] (2)(a)* of this section the  
 26 product obtained by multiplying the rates in subsection *[(2)(b)] (2)(a)* of this section by a factor that  
 27 is equal to 0.25 multiplied by the percentage (if any) by which the monthly averaged U.S. City Av-  
 28 erage Consumer Price Index for the 12 consecutive months ending August 31 of the prior calendar  
 29 year exceeds the monthly averaged U.S. City Average Consumer Price Index for the 12 consecutive  
 30 months ending August 31, 2020.

31 (4) If the tax imposed under this section does not equal an amount calculable to a whole cent,  
 32 the tax shall be equal to the next higher whole cent. However, the amount remitted to the Depart-  
 33 ment of Revenue by the taxpayer for each quarter shall be equal only to 98.5 percent of the total  
 34 taxes due and payable by the taxpayer for the quarter.

35 **(5) A tax under this section is not imposed on inhalant delivery systems that are:**

36 **(a) Marketed and sold solely for the purpose of vaporizing or aerosolizing marijuana**  
 37 **items as defined in ORS 475B.015; and**

38 **(b) Purchased in a medical marijuana dispensary that is registered under ORS 475B.858**  
 39 **by a person to whom a registry identification card has been issued under ORS 475B.797.**

40 *[(5)] (6)* No tobacco product shall be subject to the tax if the base product or other intermediate  
 41 form thereof has previously been taxed under this section.

42 **SECTION 10.** ORS 323.625 is amended to read:

43 323.625. All moneys received by the Department of Revenue under ORS 323.500 to 323.645 shall  
 44 be deposited in the State Treasury and credited to a suspense account established under ORS  
 45 293.445. The department may pay expenses for administration and enforcement of ORS 323.500 to

1 323.645 out of moneys received from the taxes imposed under ORS 323.505 and 323.565. Amounts  
 2 necessary to pay administrative and enforcement expenses are continuously appropriated to the de-  
 3 partment from the suspense account. After the payment of administrative and enforcement expenses  
 4 and refunds or credits arising from erroneous overpayments, the balance of the money shall be  
 5 credited to the General Fund. Of the amount credited to the General Fund under this section, 41.54  
 6 percent shall be dedicated to funding the maintenance and expansion of the number of persons eli-  
 7 gible for the medical assistance program under ORS chapter 414, or to funding the maintenance of  
 8 the benefits available under the program, or both, [*and 4.62*] **1.84** percent shall be credited to the  
 9 Tobacco Use Reduction Account established under ORS 431A.153 **and six percent shall be con-**  
 10 **tinuously appropriated to the Oregon Health Authority for tobacco use prevention and**  
 11 **chronic disease prevention.**

12 **SECTION 11.** ORS 431A.175 is amended to read:

13 431A.175. (1) As used in this section and ORS 431A.183:

14 (a)(A) "Inhalant delivery system" means:

15 (i) A device that can be used to deliver nicotine or cannabinoids in the form of a vapor or aer-  
 16 osol to a person inhaling from the device; or

17 (ii) A component of a device described in this subparagraph or a substance in any form sold for  
 18 the purpose of being vaporized or aerosolized by a device described in this subparagraph, whether  
 19 the component or substance is sold separately or is not sold separately.

20 (B) "Inhalant delivery system" does not include:

21 (i) Any product that has been approved by the United States Food and Drug Administration for  
 22 sale as a tobacco cessation product or for any other therapeutic purpose, if the product is marketed  
 23 and sold solely for the approved purpose; and

24 (ii) Tobacco products.

25 (b) "Tobacco products" means:

26 (A) Bidis, cigars, cheroots, stogies, periques, granulated, plug cut, crimp cut, ready rubbed and  
 27 other smoking tobacco, snuff, snuff flour, cavendish, plug and twist tobacco, fine-cut and other  
 28 chewing tobaccos, shorts, refuse scraps, clippings, cuttings and sweepings of tobacco and other  
 29 forms of tobacco, prepared in a manner that makes the tobacco suitable for chewing or smoking in  
 30 a pipe or otherwise, or for both chewing and smoking;

31 (B) Cigarettes as defined in ORS 323.010 (1); or

32 (C) A device that:

33 (i) Can be used to deliver tobacco products to a person using the device; and

34 (ii) Has not been approved by the United States Food and Drug Administration for sale as a  
 35 tobacco cessation product or for any other therapeutic purpose, if the product is marketed and sold  
 36 solely for the approved purpose.

37 (2) It is unlawful:

38 (a) To violate ORS 167.750.

39 (b) To fail as a retailer of tobacco products to post a notice substantially similar to the notice  
 40 described in subsection (3) of this section in a location that is clearly visible to the seller and the  
 41 purchaser of the tobacco products.

42 (c) To fail as a retailer of inhalant delivery systems to post a notice in a location that is clearly  
 43 visible to the seller and the purchaser of the inhalant delivery systems that it is unlawful to sell  
 44 inhalant delivery systems to persons under 21 years of age. The Oregon Health Authority shall  
 45 adopt by rule the content of the notice required under this paragraph.

1 (d) To distribute, sell or allow to be sold an inhalant delivery system if the inhalant delivery  
2 system is not labeled in accordance with rules adopted by the authority.

3 (e) To distribute, sell or allow to be sold an inhalant delivery system if the inhalant delivery  
4 system is not packaged in child-resistant safety packaging, as required by the authority by rule.

5 (f) To distribute, sell or allow to be sold an inhalant delivery system if the inhalant delivery  
6 system is packaged in a manner that is attractive to minors, as determined by the authority by rule.

7 (g) To distribute, sell or allow to be sold cigarettes in any form other than a sealed package.

8 **(h) To distribute, sell or allow to be sold cigarettes, as defined in ORS 323.010, or cigars,  
9 as defined in ORS 323.500, in any package containing fewer than 20 cigarettes or cigars, un-  
10 less the wholesale price of an individual cigar exceeds \$3.**

11 (3) The notice required by subsection (2)(b) of this section must be substantially as follows:  
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13  
14 NOTICE

15 The sale of tobacco in any form to persons under 21 years of age is prohibited by law. Any  
16 person who sells, or allows to be sold, tobacco to a person under 21 years of age is in violation of  
17 Oregon law.  
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19  
20 (4) Rules adopted under subsection (2)(d), (e) and (f) of this section must be consistent with any  
21 regulation adopted by the United States Food and Drug Administration related to labeling or pack-  
22 aging requirements for inhalant delivery systems.

23 **SECTION 12. (1) The amendments to ORS 323.010, 323.031 and 323.457 by sections 1 to 3  
24 of this 2019 Act apply to cigarette tax reporting periods beginning on or after January 1, 2020.**

25 **(2) The amendments to ORS 323.500, 323.505 and 323.625 by sections 8 to 10 of this 2019  
26 Act apply to tobacco products tax reporting periods beginning on or after January 1, 2020.**

27 **SECTION 13. This 2019 Act takes effect on the 91st day after the date on which the 2019  
28 regular session of the Eightieth Legislative Assembly adjourns sine die.**  
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