

**HB 2445 STAFF MEASURE SUMMARY**

**House Committee On General Government**

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**Prepared By:** Caine Francis, LPRO Analyst

**Sub-Referral To:** House Committee On Revenue

**Meeting Dates:** 2/9

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**WHAT THE MEASURE DOES:**

Enacts express sunset to the exemption of medical marijuana registry identification cardholder or primary caregiver from the tax imposed on the retail sale of marijuana items. Applies exemption only to the retail sales of marijuana items occurring on or after January 1, 2016 and before January 1, 2028.

**ISSUES DISCUSSED:**

**EFFECT OF AMENDMENT:**

No amendment.

**BACKGROUND:**

ORS 475B.707 exempts a designated primary caregiver or registry identification cardholder of the Oregon Medical Marijuana Program from a tax imposed upon the retail sale of marijuana items.

House Bill 2445 enacts an express sunset to the exemption of medical marijuana registry identification cardholder or primary caregiver from the tax imposed on the retail sale of marijuana items, and eliminates the tax exemption on January 1, 2028.