

**REVENUE IMPACT OF  
PROPOSED LEGISLATION**  
83rd Oregon Legislative Assembly  
2025 Regular Session  
Legislative Revenue Office

<b>Bill Number:</b>	<b>HB 2528 - A</b>
<b>Revenue Area:</b>	<b>Tobacco Taxes</b>
<b>Economist:</b>	<b>Jonathan Hart</b>
<b>Date:</b>	<b>4/8/2025</b>

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

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**Measure Description:**

Adds "nicotine derived from any source" to the definitions of "inhalant delivery system" and "tobacco products."

**Revenue Impact (in \$Millions):**

This bill will add a new group of products to taxation as Other Tobacco Products and increase General Fund and Other fund revenues. This statement is for the purpose of moving the bill to the House Committee on Revenue. A full revenue impact analysis will be conducted as the bill is considered in that committee.

The bill also adds an exclusion to the Other Tobacco Products Tax for products that have been approved by the United States Food and Drug Administration for sale as tobacco cessation products or for another therapeutic purpose if the products is marketed and sold solely for the approved purpose.

**Creates, Extends, or Expands Tax Expenditure: Yes  No**