

Senate Bill 300

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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**.

Creates Task Force on Tobacco Tax Compliance. Directs task force to study sale and distribution in Oregon of tobacco products for which required tax has not been paid. Directs task force to make recommendations for improving tobacco tax compliance. Appropriates moneys to Department of Revenue to carry out duties of task force. Directs department to provide staff support to task force.

Sunsetts task force on date of convening of next regular biennial legislative session.

A BILL FOR AN ACT

1
2 Relating to taxation; and appropriating money.

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

4 **SECTION 1. (1) There is created the Task Force on Tobacco Tax Compliance, consisting**
5 **of five members appointed by the Governor.**

6 **(2) The task force shall study the sale and distribution in Oregon of tobacco products for**
7 **which required tax has not been paid, including unstamped cigarette packages.**

8 **(3) The task force may make recommendations on methods to improve tobacco tax**
9 **compliance in Oregon.**

10 **(4) A majority of the members of the task force constitutes a quorum for the transaction**
11 **of business.**

12 **(5) Official action by the task force requires the approval of a majority of the members**
13 **of the task force.**

14 **(6) The task force shall elect one of its members to serve as chairperson.**

15 **(7) If there is a vacancy for any cause, the Governor shall make an appointment to be-**
16 **come immediately effective.**

17 **(8) The task force shall meet at times and places specified by the call of the chairperson**
18 **or of a majority of the members of the task force.**

19 **(9) The task force may adopt rules necessary for the operation of the task force.**

20 **(10) The task force shall submit a progress report, and may include recommendations for**
21 **legislation, to an interim committee related to revenue no later than October 1, 2009, and**
22 **again no later than October 1, 2010.**

23 **(11) The Department of Revenue shall provide staff support to the task force.**

24 **(12) Members of the task force who are not members of the Legislative Assembly are not**
25 **entitled to compensation, but may be reimbursed for actual and necessary travel and other**
26 **expenses incurred by them in the performance of their official duties in the manner and**
27 **amounts provided for in ORS 292.495. Claims for expenses incurred in performing functions**
28 **of the task force shall be paid out of funds appropriated to the department for purposes of**

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 **the task force.**

2 **(13) All agencies of state government, as defined in ORS 174.111, are directed to assist**
3 **the task force in the performance of its duties and, to the extent permitted by laws relating**
4 **to confidentiality, to furnish such information and advice as the members of the task force**
5 **consider necessary to perform their duties.**

6 **SECTION 2. There is appropriated to the Department of Revenue, for the biennium be-**
7 **ginning July 1, 2009, out of the General Fund, the amount of \$_____ for the purpose of**
8 **carrying out the duties of the Task Force on Tobacco Tax Compliance.**

9 **SECTION 3. Section 1 of this 2009 Act is repealed on the date of the convening of the next**
10 **regular biennial legislative session.**

11 _____