

FISCAL IMPACT OF PROPOSED LEGISLATION

78th Oregon Legislative Assembly – 2016 Regular Session
Legislative Fiscal Office

Measure: HB 4062

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

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Date: February 3, 2016

Measure Description:

Establishes tax on retail sales of inhalant delivery systems and inhalant form nicotine.

Government Unit(s) Affected:

Department of Revenue (DOR), Oregon Health Authority

Local Government Mandate:

This bill does not affect local governments' service levels or shared revenues sufficient to trigger Section 15, Article XI of the Oregon Constitution.

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 bill establishes a tax on retail sales of inhalant delivery systems and inhalant form nicotine, and prescribes how the revenue from such sales will be distributed. The Department of Revenue anticipates having a fiscal impact associated with this bill that will require budgetary adjustments, but the amount of this impact is still being determined. A more complete fiscal analysis on the bill will be prepared as the measure is further considered. The Legislative Fiscal Office believes this measure warrants a subsequent referral to the Joint Committee on Ways and Means for consideration of the measure's budgetary impact.

Further Analysis Required