



ADMINISTRATIVE RULE REVIEW

Amended Rule	Rule No. 150-323-0150	
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	NOTICE OF INTENDED ACTION	
	Bulletin Dated November 2016	Hearing Scheduled November 22, 2016
Permanent Rule		

PURPOSE: Amending the rule allows cigarette distributors to maintain authorization for persons ordering cigarette tax stamps, directly through each distributor's online taxpayer account.

150-323-0150

~~Signature Cards~~ Written Authorization for Cigarette Stamp Purchases

~~Before making purchases of tax indicia, the distributor shall file with the Department, on a form provided by the Department, a "cigarette tax signature card" for each designated office where the distributor may make tax indicia purchases. The~~ distributor shall authorize ~~in writing, on the card,~~ those persons who may order ~~purchases of~~ stamps for the distributor's account ~~at each designated office.~~ Authorization must be submitted electronically, through the distributor's online taxpayer account. ~~The "cigarette tax signature card," upon authentication by the Department, shall be maintained as authority by the designated office.~~ The distributor's authorization to the named persons shall continue in effect until ~~written~~ notice of revocation of the authority is received by the department. Revocation of authority to purchase stamps must also be ~~as~~ submitted electronically, through the distributor's online taxpayer account. ~~delivered to the designated office in the form of a revised signature card or a letter of revocation. Signature cards will be updated periodically as determined by the Department.~~

Stat. Auth.: ORS 305.100

Stats. Implemented: ORS 323.180