



ADMINISTRATIVE RULE REVIEW

New Rule	Rule No. 150-475-2080	
	Page Page 1 of 2	Last Revised Date July 27, 2016
	NOTICE OF INTENDED ACTION	
	Bulletin Dated August 2016	Hearing Scheduled August 23, 2016

PURPOSE: To establish a rule to clarify what information marijuana retailers shall include on receipts issued to marijuana customers.

1 **150-475-2080**

2 **Marijuana Retailer Receipt Requirements**

3 (1) Definitions:

4 (a) For purposes of this rule, “marijuana retailer” means:

5 (A) A registered medical marijuana dispensary that elects to sell limited marijuana retail products, as  
6 defined under section 21, chapter 83, Oregon Laws 2016, or any employee or representative of a  
7 registered medical marijuana dispensary, between and including January 4, 2016 and December 31,  
8 2016, or;

9 (B) A marijuana retailer licensed by the Oregon Liquor Control Commission, or any employee or  
10 representative of a marijuana retailer, who sells marijuana items on or after January 4, 2016.

11 (b) “Early Start” means the tax imposed under sections 21a and 24, chapter 699, Oregon Laws 2015.

12 (c) “Marijuana Retail Tax” means the tax imposed under ORS 475B.705.

13 (d) “Category of taxed product” means each of the marijuana items listed in ORS 475B.705(2)(a)  
14 through (g) for the Marijuana Retail Tax, and each of the limited marijuana retail products listed in  
15 section 21, chapter 83, Oregon Laws 2016, for Early Start.

16 (e) “Medical marijuana card” means a registry identification card held by either a patient or a designated  
17 primary caregiver, as described in ORS 475B.415.

18 (f) “Seed-to-sale tracking system” is the system developed and maintained by the Oregon Liquor Control  
19 Commission under ORS 475B.150.

20 (2) A marijuana retailer must provide customers a written or printed receipt at the point-of-sale of all  
21 marijuana items or limited marijuana retail products that includes, but is not limited to:

22 (a) The marijuana retailer’s business name and address;

23 (b) An identification of items or products on which tax was charged;

24 (c) The category of taxed product for each item or product sold, either as a heading for a group of items  
25 or products or as information associated with the item or product name;

26 (d) The total amount of the sale prior to tax;



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Permanent Rule		

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- 1 (e) The total state tax amount;
- 2 (f) The total local tax amount, if applicable;
- 3 (g) The total cost to the customer at the point-of-sale; and
- 4 (h) An alphanumeric or numeric identification that differs on each receipt issued.
- 5 (3) Notwithstanding Section (2)(c) of this rule, a retailer may include the product category used in the
- 6 seed-to-sale tracking system in place of the category of taxed product.
- 7 **Stat. Auth.:** ORS 305.100, ORS 475B.750
- 8 **Stats. Implemented:** ORS 475B.705