



ADMINISTRATIVE RULE REVIEW

New Rule	Rule No. 150-475B.710-(A)	
	Page Page 1 of 2	Last Revised Date April 22, 2016
	NOTICE OF INTENDED ACTION	
	Bulletin Dated May 2016	Hearing Scheduled May 23, 2016

PURPOSE: To establish rules that define payment schedules and due dates for payment of marijuana tax from marijuana retailers.

1 **150-475B.710-(A)**

2 **Marijuana Tax: Due Dates**

3 (1) For purposes of OAR 150-475B.710 to 150-475B.755, “marijuana retailer” has the meanings given  
4 under ORS 475B.015 and includes:

5 (a) A registered medical marijuana dispensary that elects to sell limited marijuana retail products, as  
6 defined under section 2, chapter 784, Oregon Laws 2015, from January 4, 2016 through December 31,  
7 2016; or

8 (b) A marijuana retailer licensed by the Oregon Liquor Control Commission who sells marijuana items  
9 on or after January 4, 2016.

10 (2) A marijuana retailer that sells marijuana items, as defined in ORS 475B.015, must pay all marijuana  
11 taxes due for each tax period by the due dates described in ORS 475B.710 and this rule. When the due  
12 date falls on a Saturday, Sunday or a state legal holiday, the deposit or payment is due on the next  
13 business day following such Saturday, Sunday or state legal holiday.

14 (3) A marijuana retailer must pay the marijuana tax due in three monthly deposits for each calendar  
15 quarter. The first monthly deposit is due on or before the last day of the second month of the calendar  
16 quarter; the second monthly deposit is due on or before the last day of the third month of the calendar  
17 quarter; and the third monthly deposit is due on or before the last day of the month following the close of  
18 the calendar quarter.

19 (4) If a marijuana retailer does not make any sales of marijuana items in a particular month of a calendar  
20 quarter, the marijuana retailer is not required to remit payment of marijuana tax for that month.

21 (5) The marijuana retailer may retain two percent of the amount of tax collected on sales of marijuana  
22 items as provided under ORS 475B.745.

23 (6) A marijuana tax deposit for each month in a tax period, as established in subsection (3) of this rule,  
24 consists of the total amount of retail sales of marijuana items for that month multiplied by the associated  
25 tax rates as defined in ORS 475B.705 less two percent referenced in section (5) of this rule.



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Permanent Rule		

PURPOSE: To establish rules that define payment schedules and due dates for payment of marijuana tax from marijuana retailers.

- 1 Example: It's Easy Being Green, LLC is a marijuana retailer licensed by the Oregon Liquor Control
- 2 Commission and has \$300,000 in April sales resulting in tax liability of \$49,980 ( $(\$300,000 \times .17) \times .98$ )
- 3 and the deposit of the tax is due on or before May 31. The marijuana retailer's sales of \$250,000 in May
- 4 result in tax liability of \$41,650 ( $(\$250,000 \times .17) \times .98$ ) that is due on or before June 30. And the
- 5 marijuana retailer's sales of \$325,000 in June result in tax liability of \$54,145 ( $(\$325,000 \times .17) \times .98$ )
- 6 that is due on or before July 31. All tax calculations in this example exclude two percent of the taxes
- 7 collected for administrative expenses as allowed by statute.
- 8 **Stat. Auth.:** ORS 305.100, ORS 475B.750
- 9 **Stats. Implemented:** ORS 475B.710