

Secretary of State
NOTICE OF PROPOSED RULEMAKING HEARING*
A Statement of Need and Fiscal Impact accompanies this form

FILED 7-15-16 7:55 AM ARCHIVES DIVISION SECRETARY OF STATE

Department of Revenue Agency and Division	150 Administrative Rules Chapter Number
Lois Williams Rules Coordinator	(503) 945-8029 Telephone
Department of Revenue, 955 Center St. NE, Salem, OR 97301 Address	

RULE CAPTION

Marijuana Tax: Establishes permanent rules for marijuana tax and medical marijuana cardholder tax exemption provisions.
Not more than 15 words that reasonably identifies the subject matter of the agency's intended action.

Hearing Date	Time	Location	Hearings Officer
8-23-16	9:00 a.m.	Revenue Bldg, Fishbowl Conf Rm, 955 Center St NE, Salem, OR 97303	Shannon Ball

RULEMAKING ACTION

Secure approval of rule numbers with the Administrative Rules Unit prior to filing.

ADOPT:
150-475-2080; 150-475-2090

AMEND:

REPEAL:
150-475B.705 T

RENUMBER: Secure approval of new rule numbers with the Administrative Rules Unit prior to filing.

AMEND AND RENUMBER: Secure approval of new rule numbers with the Administrative Rules Unit prior to filing.
150-475B.720 amended and renumbered to 150-475-2050

Statutory Authority:
ORS 305.100; 475B.750

Other Authority:

Statutes Implemented:
ORS 475B.705; 475B.720; 475B.740; Section 2, Chapter 91, Oregon Laws 2016

RULE SUMMARY

150-475-2080 - Makes permanent retailer receipting requirements so that the department can administer the refund provisions in ORS 475B.740, if tax rates change.

150-475-2090 - Establishes procedures for marijuana retailers to verify validity of medical marijuana tax exemptions.

150-475B.705 Temporary - Will be replaced by permanent rule 150-475-2080 effective 10/1/2016.

150-475B.720 amended and renumbered to 150-475-2050 - Modifies existing model recordkeeping rule to include provisions relating to retention of medical marijuana tax exemption information.

The Agency requests public comment on whether other options should be considered for achieving the rule's substantive goals while reducing negative economic impact of the rule on business.

08-23-2016 5:00 p.m. Last Day (m/d/yyyy) and Time for public comment	Lois Williams Rules Coordinator Name	lois.j.williams@oregon.gov Email Address
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*The Oregon Bulletin is published on the 1st of each month and updates the rule text found in the Oregon Administrative Rules Compilation.