

**OREGON LIQUOR CONTROL COMMISSION  
OAR 845 DIVISION 10  
PRIVILEGE TAX PROCESS  
PROPOSED ADOPTION**

Note: **Bold and underlined** = new text

**OAR 845-010-0XXX**

**Small Winery Privilege Tax – Monthly Reporting and Tax Liability**

**The Commission shall not require monthly statements, and shall waive the monthly collection of taxes upon wines which have been withdrawn from federal bond and not yet sold, but which will be subject to refund under ORS 473.050(2) or (5), from (a) manufacturers of wine that had no net liability for any privilege tax under ORS Chapter 473 in the prior calendar year and that do not expect any net liability for such tax under the current calendar year, and (b) manufacturers of wine that are newly established during the current calendar year and that do not expect any net liability for privilege tax under ORS Chapter 473 in the current calendar year.**

**Stats Auth: ORS Chapter 471 & 473, including 471.030, 471.730(1), (3) & (5), & 473.020**

**Stats implemented: ORS 473.030, 473.050, 473.060, & 473.070**