



ADMINISTRATIVE RULE REVIEW

New Rule	Rule No. 150-475B.705	
	Page Page 1 of 2	Last Revised Date May 12, 2016
	NOTICE OF INTENDED ACTION	
	Bulletin Dated	Hearing Scheduled
Temporary Rule		

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

1 **150-475B.705**

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, between and including January 4, 2016 and
7 December 31, 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 (b) “Early Start” means the tax imposed under sections 21a and 24, chapter 699, Oregon Laws 2015.

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

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

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

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

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

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

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

22 (e) The total state tax amount;

23 (f) The total local tax amount, if applicable;

24 (g) The total cost to the customer at the point-of-sale; and

25 (h) An alphanumeric or numeric identification that differs on each receipt issued.

26 **Stat. Auth.:** ORS 305.100, ORS 475B.750



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1 **Stats. Implemented:** ORS 475B.705