

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

**FILED**  
4-15-16 8:27 AM  
ARCHIVES DIVISION  
SECRETARY OF STATE

Department of Revenue  
Agency and Division  
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Rules Coordinator  
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150  
Administrative Rules Chapter Number  
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**RULE CAPTION**

Marijuana tax: Establishes rules for permanent point-of-sale taxation of marijuana items.

Not more than 15 words that reasonably identifies the subject matter of the agency's intended action.

Hearing Date	Time	Location	Hearings Officer
5-23-16	9:00 a.m.	Revenue Bldg; Fishbowl Conf. Rm; 955 Center ST NE; Salem, OR 97301	Xann Culver

**RULEMAKING ACTION**

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

**ADOPT:**

- 150-475B.710-(A)
- 150-475B.710-(B)
- 150-475B.710-(C)
- 150-475B.715
- 150-475B.720
- 150-475B.740
- 150-475B.755

**AMEND:**

**REPEAL:**

**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.

**Statutory Authority:**

ORS 305.100, ORS 475B.750

**Other Authority:**

**Statutes Implemented:**

ORS 475B.700 to 475B.760

**RULE SUMMARY**

150-475B.710-(A) - Establishes deposit due dates for remitting marijuana point-of-sale taxes to the Oregon Department of Revenue.

150-475B.710-(B) - Provides guidance for marijuana retailers to request an extension to file a quarterly marijuana tax return and clarifies definition of "good cause" used to consider filing extension requests.

150-475B.710-(C) - Requires marijuana retailers to register with the Oregon Department of Revenue to report and remit marijuana point-of-sale taxes.

150-475B.715 - Clarifies provisions in statute for assessing delinquent marijuana tax against a marijuana retailer or medical marijuana dispensary and any liable officer, member, or employee of a marijuana retailer or medical marijuana dispensary per statutory authorities. Establishes criteria the department will consider to assess liability against any responsible officer, member, or employee of a marijuana retailer or medical marijuana dispensary for delinquent marijuana tax.

150-475B.720 - Clarifies provisions in statute for providing guidance for acceptable recordkeeping formats and maintenance of books, papers, accounts, or other information related to marijuana tax and the authority of the department to request books, papers, accounts or other information for audit purposes.

150-475B.740 - Clarifies provisions in statute for consumer requests for refund of excess marijuana tax paid at the point-of-sale.

150-475B.755 - Clarifies provisions in statute for assessing a 100 percent penalty for failure to file a marijuana tax return for three consecutive years.

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.

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05-23-2016 5:00 p.m.	Lois Williams	lois.j.williams@oregon.gov
Last Day ( <i>m/d/yyyy</i> ) and Time for public comment	Rules Coordinator Name	Email Address

\*The Oregon Bulletin is published on the 1st of each month and updates the rule text found in the Oregon Administrative Rules Compilation.