

Secretary of State  
**STATEMENT OF NEED AND JUSTIFICATION**  
A Certificate and Order for Filing Temporary Administrative Rules  
accompanies this form

**FILED**  
5-18-16 1:45 PM  
ARCHIVES DIVISION  
SECRETARY OF STATE

Department of Revenue  
Agency and Division

150  
Administrative Rules Chapter Number

Marijuana Tax; Receipt Requirements for Marijuana Retailers

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

In the Matter of:

Adopt 150-475B.705

**Statutory Authority:**

ORS 305.100, 475B.750

**Other Authority:**

**Statutes Implemented:**

ORS 475B.705, 475B.740

**Need for the Temporary Rule(s):**

This temporary rule is needed to ensure that customers who attempt to claim a refund under ORS 475B.740 have complete documentation.

**Documents Relied Upon, and where they are available:**

ORS Chapter 475B ([https://www.oregonlegislature.gov/bills\\_laws/ors/ors475B.html](https://www.oregonlegislature.gov/bills_laws/ors/ors475B.html)).

SB 1601 (<https://olis.leg.state.or.us/liz/2016R1/Downloads/MeasureDocument/SB1601/Enrolled>)

SB 1511 (<https://olis.leg.state.or.us/liz/2016R1/Downloads/MeasureDocument/SB1511/Enrolled>)

**Justification of Temporary Rule(s):**

SB 1511 (2016) imposes a tax on new marijuana items under the Early Start program. A new temporary rule is needed to inform retailers of information required to be included on sales receipts. These requirements will help alleviate potential errors caused by retailers taxing products that should not be taxed or in not taxing products that should be taxed. Errors in taxation could lead to refund requests from taxpayers; without detailed receipts as documentation of sales transactions, Revenue will not be able to adjudicate refund requests. Additionally, in the pre-seed-to-sale Early Start environment, proper sales documentation is needed for audit purposes.

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