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NOTICE OF PROPOSED RULEMAKING
INCLUDING STATEMENT OF NEED & FISCAL IMPACT

CHAPTER 150
DEPARTMENT OF REVENUE

FILED

10/25/2022 1:35 PM
ARCHIVES DIVISION
SECRETARY OF STATE

FILING CAPTION: Provide psilocybin tax guidance to OHA licensed psilocybin service center operators and the general public.

LAST DAY AND TIME TO OFFER COMMENT TO AGENCY: 11/17/2022 5:00 PM

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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Filed By:
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HEARING(S)

Auxiliary aids for persons with disabilities are available upon advance request. Notify the contact listed above.

DATE: 11/17/2022

TIME: 10:00 AM

OFFICER: Kelvin Adkins-Heljeson

ADDRESS: Remote - Virtual Hearing

955 Center St. NE

Salem, OR, OR 97301

SPECIAL INSTRUCTIONS:

Join by video:

<https://www.zoomgov.com/j/1602673854>

Join by phone:

(669)254-5252

Meeting ID: 160 267 3854

Passcode: 030839

NEED FOR THE RULE(S)

These rules are required to provide guidance to OHA licensed psilocybin service center operators and the general public related to the Department of Revenue's Administration of the Oregon Psilocybin Tax.

DOCUMENTS RELIED UPON, AND WHERE THEY ARE AVAILABLE

ORS Chapter 475A. https://www.oregonlegislature.gov/bills_laws/ors/ors475A.html

STATEMENT IDENTIFYING HOW ADOPTION OF RULE(S) WILL AFFECT RACIAL EQUITY IN THIS STATE

This rules package is not expected to impact racial equity in the state. These rules provide guidance to Psilocybin Service Center Operators and the general public related to the Department of Revenue's administration of the Oregon

FISCAL AND ECONOMIC IMPACT:

Authority provided to the Department of Revenue to implement and enforce the Oregon Psilocybin Tax under ORS 475A.658-474A.714 is similar to that provided to the Department of Revenue for the administration of the Oregon Marijuana Tax, and the proposed rules operate similarly.

COST OF COMPLIANCE:

(1) Identify any state agencies, units of local government, and members of the public likely to be economically affected by the rule(s). (2) Effect on Small Businesses: (a) Estimate the number and type of small businesses subject to the rule(s); (b) Describe the expected reporting, recordkeeping and administrative activities and cost required to comply with the rule(s); (c) Estimate the cost of professional services, equipment supplies, labor and increased administration required to comply with the rule(s).

(1) There is no impact to state agencies, units of local government, and members of the general public.

(2)(a) These rules impact OHA licensed psilocybin service center operators. DOR estimates approximately 80 service centers will be impacted by these rules.

(b) 150-475-4010 Licensed service center operators needing to make cash payments at the Department of Revenue's payment center may be impacted, especially if they are located a long distance from Salem. To comply with Federal banking regulations the Department will not accept electronic payments, however the Department also accepts payments by Check or Money Order. The Department expects that not all businesses will have access to banking services.

150-475-4020 None anticipated. Psilocybin Service Center Operators seeking a filing extension must submit the request to the Department in writing.

150-475-4030 Psilocybin Service Center Operators are required to register for an Oregon Psilocybin Tax Account with the Department of Revenue in order to make tax deposits. This process is similar to registration for other business tax programs such as the Oregon Marijuana Tax.

150-475-4040 None anticipated. Individuals found personally responsible may indirectly incur costs related to representation in appeal.

150-475-4050 Service center operators must maintain records necessary to determine the correct psilocybin tax liability to comply with an audit of a psilocybin tax return. This impact is mitigated by the various formats which the Department proposes to accept. ORS 475A.678 requires a service center operator retain these records for a period of five years (or for as long as the service center operator retains products for which the record relates).

150-475-4060 None anticipated for psilocybin service center operators. Members of the public seeking a refund of excess psilocybin tax paid to license service center operators are required to submit a written request to the department for the refund and substantiate their entitlement to it.

150-475-4080 ORS 475A.662(4) requires that OHA licensed service center operators provide a receipt or other similar document to a client at the time the retail sale occurs. There may be a limited fiscal impact to service center operators to configure their point of sales systems to capture the required information.

(c) None anticipated.

DESCRIBE HOW SMALL BUSINESSES WERE INVOLVED IN THE DEVELOPMENT OF THESE RULE(S):

Small businesses were included in the rule development with membership on the Rules Advisory Committee and participation during the public comment period.

WAS AN ADMINISTRATIVE RULE ADVISORY COMMITTEE CONSULTED? YES

RULES PROPOSED:

150-475-4010, 150-475-4020, 150-475-4030, 150-475-4040, 150-475-4050, 150-475-4060, 150-475-4080

ADOPT: 150-475-4010

RULE SUMMARY: Adopts monthly deposit requirement for psilocybin tax payments. Provides guidance that payments otherwise due on a weekend or holiday will be due the following business day. Provides examples.

CHANGES TO RULE:

150-475-4010

Psilocybin Tax: Payment Due Dates

(1) (a) For the purposes of all Division 475 Rules, "Client," "Psilocybin Service Center," "Psilocybin Service Center Operator," "Psilocybin Products," and "Psilocybin Services" have the same meanings given under ORS 475A.220.¶

(b) For the purposes of all Division 475 Rules, "Psilocybin Tax" means the tax levied by ORS 475A.662.¶

(2) A psilocybin service center operator that sells psilocybin products, as defined in ORS 475A.220, must pay all psilocybin taxes due for each tax period by the due dates described in ORS 475A.666 and this rule.¶

(3) A psilocybin service center operator must pay the psilocybin tax due on or before the last day of the month following the end of each calendar quarter.¶

(4) When the due date falls on a Saturday, Sunday or a state legal holiday, the deposit or payment is due on the next business day following such Saturday, Sunday or state legal holiday.¶

(5) If a psilocybin service center does not make any sales of psilocybin products in a particular calendar quarter, the psilocybin service center is not required to remit payment of psilocybin tax for that quarter.¶

(6) The psilocybin service center operator may retain two percent of the amount of tax collected on sales of psilocybin products as provided under ORS 475A.698.¶

(7) A psilocybin tax deposit for each quarter, as established in subsection (4) of this rule, consists of the sum of the total amount of the retail sales price of psilocybin products sold to clients during sessions occurring that quarter multiplied by the associated tax rate as provided in ORS 475A.662, less two percent referenced in section (6) of this rule.¶

Example: Andes LLC is a psilocybin service center licensed by the Oregon Health Authority having \$50,000 in psilocybin sales in the second calendar quarter (April, May, and June) and a resulting tax liability of \$7,350 ($(\$50,000 \times .15) \times .98$). The deposit of the resulting tax is due on or before July 31. The tax calculation in this example excludes two percent of the taxes collected for administrative expenses as allowed by statute.

Statutory/Other Authority: ORS 305.100, 475A.666, 475A.702

Statutes/Other Implemented: ORS 475A.666

ADOPT: 150-475-4020

RULE SUMMARY: Details situations where the Department of Revenue will provide psilocybin service centers an extension to file the required psilocybin quarterly tax return.

CHANGES TO RULE:

150-475-4020

Psilocybin Tax: Filing Extension

(1) For purposes of this rule, "good cause" means circumstances beyond the control of the psilocybin service center as established under section (5)(a) of OAR 150-305-0068.¶

(2) For purposes of this rule, "good cause" does not include:¶

(a) Circumstances established in section (5)(b) of OAR 150-305-0068;¶

(b) Lack of knowledge about filing deadlines or requirements;¶

(c) Other circumstances that are within the control of the psilocybin service center operator or its representatives.¶

(3) If, for good cause, a psilocybin service center operator is unable to file a psilocybin tax return within the statutorily prescribed time, the department may grant the psilocybin service center an extension of 30 days for filing the return. The extension for filing a return does not extend the time for payment of the psilocybin tax.¶

(4) A psilocybin service center operator may request a 30-day extension to file a return of psilocybin tax by submitting a written request for extension to the department. The psilocybin service center operator must file the extension request and remit the psilocybin tax on or before the due date for the tax period for which the extension is requested. The department's decision whether to grant an extension request for good cause will be based upon the facts and circumstances in each case.¶

(5) Each written request for an extension to file a psilocybin tax return must contain the name of the psilocybin service center, the psilocybin service center operator's business identification number, the tax period associated with the request, and an explanation of the reason for requesting additional time to file the return.¶

(6) If the department grants an extension to file a psilocybin tax return, the psilocybin service center must file the return within 30 days of the original due date of the return.¶

(7) The department may require documentary proof to substantiate assertions of good cause when making a determination whether an extension to file a return is warranted.

Statutory/Other Authority: ORS 305.100, 475A.666, 475A.702

Statutes/Other Implemented: ORS 475A.666

ADOPT: 150-475-4030

RULE SUMMARY: Requires Oregon Health Authority licensed psilocybin service centers to register with the Oregon Department of Revenue to receive an Oregon Psilocybin Tax account, make psilocybin tax deposit appointments, and notify the Department in writing if there are changes to the business or the business ceases operating as a psilocybin service center.

CHANGES TO RULE:

150-475-4030

Psilocybin Tax: Registration of Service Centers

- (1) A psilocybin service center operator must register electronically with the department as a psilocybin tax collector. A psilocybin service center operator must use a department assigned identification number or an Oregon Health Authority issued license number on all reports and payment vouchers filed with the department that are associated with the psilocybin tax. Registration with the department is required to schedule an appointment to make psilocybin tax payments with the department.¶
- (2) The department will make forms available for reports and payment vouchers for use by psilocybin service center operators in reporting and paying psilocybin tax.¶
- (3) A psilocybin service center operator must notify the department in writing if the status of the psilocybin service center changes. Specifically, a psilocybin service center must notify the department when an individual or entity acquires a greater than 50% financial interest in the ownership of the psilocybin service center, address changes of the psilocybin service center, or if the psilocybin service center operator permanently ceases the sale of psilocybin products from a particular psilocybin service center.

Statutory/Other Authority: ORS 305.100, 475A.702

Statutes/Other Implemented: ORS 475A.666

RULE SUMMARY: Provides guidance on situations where the Department of Revenue will find psilocybin service center operators personally liable for unpaid psilocybin tax.

CHANGES TO RULE:

150-475-4040

Psilocybin Tax: Liability for Unpaid Psilocybin Tax

(1) For purposes of this rule, "psilocybin service center operator" has the meaning given under OAR 150-475-4010 and includes, but is not limited to, an officer, member or employee of a corporation, partnership, or other business entity that makes retail sales of psilocybin items to consumers if, among other duties, that individual has:

(a) Authority to see that the psilocybin taxes are paid when due;

(b) Authority to prefer one creditor over another;

(c) Authority to hire and dismiss employees;

(d) Authority to set employees' working conditions and schedules;

(e) Authority to sign or co-sign checks;

(f) Authority to compute and sign psilocybin tax reports;

(g) Authority to make fiscal decisions for the business; or

(h) Authority to incur debt on behalf of the business.

(2) It is the duty of a psilocybin service center operator to hold in trust any amount of psilocybin tax collected from the sale of psilocybin products and to assume custodial liability for amounts to be paid to the department. Any psilocybin service center operator who fails to pay the psilocybin tax when due is subject to penalties, as provided by law, as any other taxpayer who fails to file a return or pay a tax when due.

(3) If a psilocybin service center operator fails to file returns or to pay any collected psilocybin tax when due, any or all officers, members, and employees may be held personally responsible, as provided in this rule, for the returns and payments together with any interest and penalties due.

(4) To be held personally liable for unpaid psilocybin tax under ORS 475A.674, a person must be a psilocybin service center operator. In addition, the person must be in a position to pay the psilocybin tax or direct the payment of the psilocybin tax at the time the duty arises to collect or pay over the psilocybin taxes. The person may be personally liable if the individual was, or should have been aware, that the psilocybin taxes were not paid to the department. A psilocybin service center operator cannot avoid personal liability by delegating their responsibilities to another.

(5) The following factors do not preclude a finding that an individual is liable for the payment of psilocybin taxes:

(a) Lack of willfulness in failing to pay over the required psilocybin tax;

(b) The individual's receipt of remuneration;

(c) Maintenance of full-time employment elsewhere;

(d) Another individual is also liable for the same psilocybin taxes;

(e) A corporate bylaw or partnership agreement position description to the contrary;

(f) Absence of signatory authority on a business bank account;

(g) Absence of bookkeeping or recordkeeping duties;

(h) Absence of authority to hire, fire, and to set working conditions and schedules; or

(i) Delegation to another person any functions indicating liability.

Statutory/Other Authority: ORS 305.100, 475A.702

Statutes/Other Implemented: ORS 475A.674

RULE SUMMARY: Provides guidance on the form and manner by which a psilocybin service center shall retain business records pertinent to the retail sale of psilocybin products.

CHANGES TO RULE:

150-475-4050

Psilocybin Tax: Model Recordkeeping

(1) Definitions. For purposes of this rule, these terms shall be defined as follows:¶

(a) "Database Management System" means a software system that controls, relates, retrieves, and provides accessibility to data stored in a database.¶

(b) "Electronic Data Interchange" or "EDI technology" means the computer-to-computer exchange of business transactions in a standardized structured electronic format determined by the department.¶

(c) "Hard copy" means any documents, records, reports, or other data printed on paper.¶

(d) "Machine-sensible record" means a collection of related information in an electronic format. Machine-sensible records do not include hard-copy records that are created or recorded on paper or stored in or by an imaging system such as microfilm, microfiche, or storage-only imaging systems.¶

(e) "Storage-only imaging system" means a system of computer hardware and software that provides for the storage, retention and retrieval of documents originally created on paper. It does not include any system, or part of a system, that manipulates or processes any information or data contained on the document in any manner other than to reproduce the document in hard copy or as an optical image.¶

(f) "Psilocybin service center operator" has the meanings given under ORS 475A.220 and OAR 150-475-4010.¶

(g) "Psilocybin tracking system" is the system developed and maintained by the Oregon Health Authority under ORS 475A.400.¶

(2) Recordkeeping Requirement - General:¶

(a) A psilocybin service center operator must maintain all records and any information and data required to be entered into the psilocybin tracking system that are necessary to a determination of the correct tax liability under ORS 475A.658 to 475A.714. All required records shall be made available on request by the Department of Revenue, or its authorized representatives, as provided for in ORS 475A.678 and 475A.682.¶

(b) If a psilocybin service center operator retains records required to be retained under this rule in both machine-sensible and hard-copy formats, the psilocybin service center operator shall make the records available to the department in machine-sensible format upon request.¶

(C) Nothing in this rule shall be construed to prohibit a psilocybin service center operator from demonstrating tax compliance with traditional hard-copy documents or reproductions thereof, in whole or in part, whether or not such psilocybin service center operator also has retained or has the capability to retain records on electronic or other storage media in accordance with this rule. However, this section shall not relieve the psilocybin service center operator of the obligation to comply with section (2)(b) of this rule.¶

(3) Recordkeeping Requirements - Machine-Sensible Records:¶

(a) General Requirements:¶

(A) Machine-sensible records used to establish tax compliance shall contain sufficient transaction-level detail information so that the details underlying the machine-sensible records can be identified and made available to the department upon request. A psilocybin service center operator has discretion to discard duplicated records and redundant information provided its responsibilities under this rule are met.¶

(B) The retained records shall be capable of being retrieved and converted to a standard record format.¶

(C) Psilocybin service center operators are not required to construct machine-sensible records other than those created in the ordinary course of business. A psilocybin service center operator who does not create the electronic equivalent of a traditional paper document in the ordinary course of business is not required to construct such a record for tax purposes.¶

(b) Electronic Data Interchange Requirements:¶

(A) Where a psilocybin service center operator uses electronic data interchange processes and technology, the level of record detail, in combination with other records related to the transactions, shall be equivalent to that contained in an acceptable paper record. The retained records should contain such information as vendor name, invoice date, product description, quantity purchased, price, amount of tax, indication of tax status, shipping detail, and any other pertinent information required by the department. Codes may be used to identify some or all of the data elements, provided that the psilocybin service center operator provides a method which allows department to interpret the coded information.¶

(B) The psilocybin service center operator may capture the information necessary to satisfy section (3)(b)(A) of this rule at any level within the accounting system and need not retain the original EDI transaction records provided the audit trail, authenticity, and integrity of the retained records can be established. For example, a

psilocybin service center operator using electronic data interchange technology receives electronic invoices from its suppliers. The psilocybin service center operator decides to retain the invoice data from completed and verified EDI transactions in its accounts payable system rather than to retain the EDI transactions themselves. Because neither the EDI transaction nor the accounts payable system captures information from the invoice pertaining to product description and vendor name (i.e., they contain only codes for that information), the psilocybin service center operator also retains other records, such as its vendor master file and product code description lists and makes them available to the department. In this example, the psilocybin service center operator need not retain its EDI transaction for tax purposes.¶

(c) Electronic Data Processing Systems Requirements: The requirements for an electronic data processing accounting system should be similar to that of a manual accounting system, in that an adequately designed accounting system should incorporate methods and records that will satisfy the requirements of this rule.¶

(d) Business Process Information:¶

(A) Upon the request of the department, the psilocybin service center operator shall provide a description of the business process that created the retained records. Such description shall include the relationship between the records and the tax documents prepared by the psilocybin service center operator and the measures employed to ensure the integrity of the records.¶

(B) The psilocybin service center operator shall be capable of demonstrating to the department:¶

(i) The functions being performed as they relate to the flow of data through the system;¶

(ii) The internal controls used to ensure accurate and reliable processing; and¶

(iii) The internal controls used to prevent unauthorized addition, alteration, or deletion of retained records.¶

(C) The following specific documentation is required for machine-sensible records retained pursuant to this rule:¶

(i) Record formats or layouts;¶

(ii) Field definitions (including the meaning of all codes used to represent information);¶

(iii) File descriptions (e.g., data set name); and¶

(iv) Detailed charts of accounts and account descriptions.¶

(4) Records Maintenance Requirements:¶

(a) The department recommends but does not require that psilocybin service center operators refer to the National Archives and Record Administration's (NARA) standards for guidance on the maintenance and storage of electronic records, such as the labeling of records, the location and security of the storage environment, the creation of back-up copies, and the use of periodic testing to confirm the continued integrity of the records.¶

(b) The psilocybin service center operator's computer hardware or software shall accommodate the extraction and conversion of retained machine-sensible records.¶

(5) Access To Machine-Sensible Records:¶

(a) The manner in which department is provided access to machine-sensible records as required in section (2)(b) of this rule may be satisfied through a variety of means that shall take into account a psilocybin service center operator's facts and circumstances through consultation with the psilocybin service center operator.¶

(b) Such access will be provided in one or more of the following ways:¶

(A) The psilocybin service center operator may arrange to provide the department with the hardware, software and personnel resources to access the machine-sensible records.¶

(B) The psilocybin service center operator may arrange for a third party to provide the hardware, software and personnel resources necessary to access the machine-sensible records.¶

(C) The psilocybin service center operator may convert the machine-sensible records to a standard record format specified by the department, including copies of files, on a magnetic medium that is agreed to by the department.¶

(D) The psilocybin service center operator and the department may agree on other means of providing access to the machine-sensible records.¶

(6) Psilocybin service center operator Responsibility and Discretionary Authority:¶

(a) In conjunction with meeting the requirements of section (3) of this rule, a psilocybin service center operator may create files solely for the use of the department. For example, if a data base management system is used, it is consistent with this rule for the psilocybin service center operator to create and retain a file that contains the transaction-level detail from the data base management system and that meets the requirements of section (3) of this rule. The psilocybin service center operator should document the process that created the separate file to show the relationship between that file and the original records.¶

(b) A psilocybin service center operator may contract with a third party to provide custodial or management services for the records. Such a contract shall not relieve the psilocybin service center operator of its responsibilities under this rule.¶

(7) Alternative Storage Media:¶

(a) For purposes of storage and retention, psilocybin service center operators may convert hard-copy documents received or produced in the normal course of business and required to be retained under this rule to microfilm, microfiche or other storage-only imaging systems and may discard the original hard-copy documents, provided

the conditions of this section are met. Documents that may be stored on these media include, but are not limited to general books of account, journals, voucher registers, general and subsidiary ledgers, and supporting records of details, such as sales invoices, purchase invoices, exemption certificates, and credit memoranda.

(b) Microfilm, microfiche and other storage-only imaging systems shall meet the following requirements:

(A) Documentation establishing the procedures for converting the hard-copy documents to microfilm, microfiche or other storage-only imaging system shall be maintained and made available on request. Such documentation shall, at a minimum, contain a sufficient description to allow an original document to be followed through the conversion system as well as internal procedures established for inspection and quality assurance.

(B) Procedures shall be established for the effective identification, processing, storage, and preservation of the stored documents and for making them available for the period they are required to be retained under section (9) of this rule.

(C) Upon request by the department, a psilocybin service center operator shall provide facilities and equipment for reading, locating, and reproducing any documents maintained on microfilm, microfiche or other storage-only imaging system.

(D) When displayed on such equipment or reproduced on paper, the documents shall exhibit a high degree of legibility and readability. For this purpose, legibility is defined as the quality of a letter or numeral that enables the observer to identify it positively and quickly to the exclusion of all other letters or numerals. Readability is defined as the quality of a group of letters or numerals being recognizable as words or complete numbers.

(E) All data stored on microfilm, microfiche or other storage-only imaging systems shall be maintained and arranged in a manner that permits the location of any particular record.

(F) There is no substantial evidence that the microfilm, microfiche or other storage-only imaging system lacks authenticity or integrity.

(8) Hard-Copy Recordkeeping Requirements:

(a) Except as otherwise provided in this section, the provisions of this rule do not relieve psilocybin service center operators of the responsibility to retain hard-copy records that are created or received in the ordinary course of business as required by existing law and rules. Hard-copy records may be retained on a recordkeeping medium as provided in section (7) of this rule.

(b) If hard-copy records are not produced or received in the ordinary course of transacting business (e.g., when the psilocybin service center operator uses electronic data interchange technology), such hard-copy records need not be created.

(c) Hard-copy records generated at the time of a transaction using a credit or debit card shall be retained unless all the details necessary to determine correct tax liability relating to the transaction are subsequently received and retained by the psilocybin service center operator in accordance with this rule. Such details include those listed in section (3)(b)(A) of this rule.

(d) Computer printouts that are created for validation, control, or other temporary purposes need not be retained.

(e) Nothing in this section shall prevent the department from requesting hard-copy printouts in lieu of retained machine-sensible records at the time of examination.

(9) Records Retention - Time Period - All records required to be retained under this rule shall be preserved pursuant to ORS 475A.658 to 475A.714 unless the department has provided in writing that the records are no longer required.

Statutory/Other Authority: ORS 305.100, 475A.702

Statutes/Other Implemented: ORS 475A.678

ADOPT: 150-475-4060

RULE SUMMARY: Provides guidance to Psilocybin Service Center Operators and Clients related to claims for refund of excess Psilocybin Tax paid by a Client.

CHANGES TO RULE:

150-475-4060

Psilocybin Tax: Refund of Excess Psilocybin Tax to Clients

(1) If a psilocybin service center client determines that the actual amount of psilocybin tax the client paid to a psilocybin service center operator was computed on an amount that is not taxable or exceeds the correct tax amount, the client may request a refund of the overpayment of psilocybin tax in writing to the psilocybin service center operator where the excess psilocybin tax was paid. The request must be mailed or delivered to the psilocybin service center operator within 30 days of the date of the excess tax payment.¶

(2) Written notification of excess psilocybin tax paid and any request for refund must include the name of the psilocybin service center or psilocybin service center operator's business name, nature of the excess psilocybin tax paid, the remedy requested, and a copy of the receipt clearly identifying the date of purchase and proof of payment of the excess psilocybin tax.¶

(3) If, within 60 days of the date of the original request for refund established in section (1), the psilocybin service center operator does not return the excess tax to the client, the client may file a written appeal to the Department of Revenue within 120 days of the date of the original request for refund. An appeal to the department requires written notification to the department as outlined in section (2) of this rule.¶

(4) The department must refund excess psilocybin taxes to a client when shown by satisfactory proof that:¶

(a) The client paid excess psilocybin tax to a psilocybin service center operator;¶

(b) The excess psilocybin tax was not refunded to the client by the psilocybin service center operator; and¶

(c) The client made a timely request for refund of excess psilocybin tax paid as established in this rule.¶

(5) The department or psilocybin service center operator may not consider any request for refund of excess psilocybin tax if the client is unable to provide a receipt that clearly identifies the date of purchase and proof of payment of the excess psilocybin tax.

Statutory/Other Authority: ORS 305.100, 475A.702

Statutes/Other Implemented: ORS 475A.694

ADOPT: 150-475-4080

RULE SUMMARY: Provides guidance to psilocybin service centers of information required to be included on a receipt. The receipt must separately state the price of services and products and separately state the tax charged to the client.

CHANGES TO RULE:

150-475-4080

Psilocybin Tax: Psilocybin Service Center Receipt Requirements

A psilocybin service center operator must provide clients a written or printed receipt at the point-of-sale of all psilocybin products that includes:

- (1) The psilocybin service center operator's business name;
- (2) The address of the psilocybin service center;
- (3) The separately stated total amount of the price of psilocybin services;
- (4) The separately stated total amount of the sales price of psilocybin products prior to tax;
- (5) The total state tax amount;
- (6) The total cost to the client at the point-of-sale; and
- (7) An alphanumeric or numeric identification unique to each receipt issued.

Statutory/Other Authority: ORS 305.100, 475A.702

Statutes/Other Implemented: ORS 475A.662