



(1) "Local marijuana tax" means a tax or fee authorized under ORS 475B.491 on the sale of marijuana items that are sold within an area subject to a city's jurisdiction or an unincorporated area subject to a county's jurisdiction by a person that holds a license under ORS 475B.110.

(2) Unless the context requires otherwise, the department will apply the same rules to administer transit district payroll tax programs as are used in the administration of the withholding tax program. See rules adopted under ORS 316.162 to 316.212. In addition, the provisions of rules adopted pursuant to ORS Chapters 305 and 314 as to the audit and examination of reports and returns, determination of deficiencies, assessments, claims for refund, conferences, appeals, and the procedures relating thereto, shall apply to the determination of taxes, penalty, and interest imposed under transit district payroll tax programs.

(3) Unless the context requires otherwise, the department will apply the same rules to administer local marijuana taxes as are used in the administration of the marijuana tax program. See rules adopted under ORS 475B.705 to 475B.760. In addition, the provisions of rules adopted pursuant to ORS Chapters 305, 314, or 475B as to the audit and examination of reports and returns, determination of deficiencies, assessments, claims for refund, conferences, appeals, and the procedures relating thereto, shall apply to the determination of taxes, penalty, and interest imposed under local marijuana taxes.

(4) For rules relating to the department's administration of local transient lodging taxes, please see OAR 150-320-0365.

STATUTORY/OTHER AUTHORITY: ORS 305.100, 305.620, 475B.750

STATUTES/OTHER IMPLEMENTED: ORS 305.620, 475B.750

ADOPT: 150-320-0365

RULE TITLE: Administration of Local Lodging Taxes

RULE SUMMARY: Provides guidance to taxpayers regarding Department administration of local lodging taxes. Administration of local lodging taxes will mirror the administration of the state lodging tax program. Extends generally applicable rules adopted pursuant to chapters 305 or 314 to local lodging tax administration as context requires.

RULE TEXT:

Unless the context requires otherwise, the department will apply the same rules to administer local transient lodging taxes under agreements with local governments as are used in the administration of the state transient lodging tax program. See OAR 150-320-0040 to OAR 150-320-0060 for rules adopted under ORS 320.300 to 320.330. In addition, the provisions of rules adopted pursuant to ORS Chapters 305, 314, or 320 as to the audit and examination of reports and returns, determination of deficiencies, assessments, claims for refund, conferences, appeals, and the procedures relating thereto, shall apply to the determination of taxes, penalty, and interest imposed under local transient lodging taxes.

STATUTORY/OTHER AUTHORITY: ORS 305.100, 320.365

STATUTES/OTHER IMPLEMENTED: ORS 305.620, 320.365