

## Oregon Cigarette Tax Rates

Oregon law states any person selling retail cigarettes shall separately display in the retail premises a notice of the tax amount included in the selling price charged and paid in pursuant with ORS 323.005 to 323.482.

To comply with this law you may post the signage provided below or create your own. If you choose to create your own it must contain the current Oregon cigarette tax rates as provided below.

If you have questions regarding this requirement, please contact Oregon Department of Revenue, Special Programs Administration at 503-945-8120, or email us at [spa.help@oregon.gov](mailto:spa.help@oregon.gov).

For more information about cigarette and tobacco taxes,  
please visit Oregon Department of Revenue online at:

[www.oregon.gov/dor/business](http://www.oregon.gov/dor/business)



150-105-009 (Rev. 11-24-20)

**As of January 1, 2021, the  
Oregon cigarette tax rate is:  
\$3.33 per pack of 20  
\$4.1625 per pack of 25  
ORS 323.085(2)**