

## Oregon State Description Table

OR StateDesc Code	Description	OR Form 530 and 532	Relevant Law
OR-TP1	Products consumed nasally and all combustible product except cigars. This includes wraps, which are deemed as separate from cigars.	Reported on <b>Section 1</b> of the current tobacco form and taxed by <b>Value (wholesale price)</b> .	<b>ORS 323.505(2)(c)</b> Sixty-five percent of the wholesale sales price of all tobacco products that are not cigars or moist snuff.
OR-MS1	Moist snuff ( <b>definition A</b> ) Traditional moist snuff; <= 1.2oz/ consumer unit	Reported on <b>Section 2</b> of the current tobacco form and taxed by number ( <b>Quantity</b> ) of units.	<b>ORS 323.500(9)(a)</b> Any finely cut, ground or powdered tobacco that is not intended to be smoked or placed in a nasal cavity <b>ORS 323.505(2)(b)</b> One dollar and seventy-eight cents per ounce based on the net weight determined by the manufacturer, in the case of moist snuff, except that the minimum tax under this paragraph is \$2.14 per retail container
OR-MS2	Moist snuff ( <b>definition A</b> ) Traditional moist snuff; > 1.2oz/ consumer unit	Reported on <b>Section 3</b> of the current tobacco form and taxed by <b>Weight/Volume (ounces)</b> .	<b>ORS 323.500(9)(a)</b> Any finely cut, ground or powdered tobacco that is not intended to be smoked or placed in a nasal cavity <b>ORS 323.505(2)(b)</b> One dollar and seventy-eight cents per ounce based on the net weight determined by the manufacturer, in the case of moist snuff, except that the minimum tax under this paragraph is \$2.14 per retail container
OR-MS3	Moist snuff ( <b>definition B</b> ) Anything that is not combustible and not included in the above descriptions and <= 1.2oz/ consumer unit. <b>This includes chewing tobacco.</b>	Reported on <b>Section 4</b> of the current tobacco form and taxed by number ( <b>Quantity</b> ) of units.	<b>ORS 323.500(9)(b)</b> Any other product containing tobacco that is intended or expected to be consumed without being combusted <b>ORS 323.505(2)(b)</b> One dollar and seventy-eight cents per ounce based on the net weight determined by the manufacturer, in the case of moist snuff, except that the minimum tax under this paragraph is \$2.14 per retail container
OR-MS4	Moist snuff ( <b>definition B</b> ) Anything that is not combustible and not included in the above descriptions and > 1.2oz/ consumer unit. <b>This includes chewing tobacco.</b>	Reported on <b>Section 5</b> of the current tobacco form and taxed by <b>Weight/Volume (ounces)</b> .	<b>ORS 323.500(9)(b)</b> Any other product containing tobacco that is intended or expected to be consumed without being combusted <b>ORS 323.505(2)(b)</b> One dollar and seventy-eight cents per ounce based on the net weight determined by the manufacturer, in the case of moist snuff, except that the minimum tax under this paragraph is \$2.14 per retail container
OR-CGR1	Cigars subject to cap	Reported on <b>Section 6</b> of the current tobacco form and taxed by <b>number (Quantity) of units</b> for cigars purchased for 77¢ or more each	<b>ORS 323.500(2)</b> "Cigar" means a roll for smoking that is of any size or shape and that is made wholly or in part of tobacco, irrespective of whether the tobacco is pure or flavored, adulterated or mixed with any other ingredient, if the roll has a wrapper made wholly or in greater part of tobacco and if 1,000 of these rolls collectively weigh more than three pounds. "Cigar" does not include a cigarette, as defined in ORS 323.010. <b>ORS 323.505 (2)(a)</b> Sixty-five percent of the wholesale sales price of cigars, but not to exceed 50 cents per cigar.
OR-CGR2	Cigars below cap	Reported on <b>Section 7</b> of the current tobacco form and taxed by <b>Value (wholesale price)</b> for cigars purchased for less than 77¢ each	ORS 323.500(2) "Cigar" means a roll for smoking that is of any size or shape and that is made wholly or in part of tobacco, irrespective of whether the tobacco is pure or flavored, adulterated or mixed with any other ingredient, if the roll has a wrapper made wholly or in greater part of tobacco and if 1,000 of these rolls collectively weigh more than three pounds. "Cigar" does not include a cigarette, as defined in ORS 323.010. <b>ORS 323.505 (2)(a)</b> Sixty-five percent of the wholesale sales price of cigars, but not to exceed 50 cents per cigar.