<table>
<thead>
<tr>
<th>OR StateDesc Code</th>
<th>Description</th>
<th>OR Form 530 and 532</th>
<th>Relevant Law</th>
</tr>
</thead>
<tbody>
<tr>
<td>OR-TP1</td>
<td>Products consumed nasally and all combustible product except cigars. This includes wraps, which are deemed as separate from cigars.</td>
<td>Reported on Section 1 of the current tobacco form and taxed by Value (wholesale price).</td>
<td>ORS 323.505(2)(c) Sixty-five percent of the wholesale sales price of all tobacco products that are not cigars or moist snuff.</td>
</tr>
</tbody>
</table>
| OR-MS1           | Moist snuff **(definition A)** Traditional moist snuff; <= 1.2oz/ consumer unit | Reported on Section 2 of the current tobacco form and taxed by number (Quantity) of units. | ORS 323.500(9)(a) Any finely cut, ground or powdered tobacco that is not intended to be smoked or placed in a nasal cavity  
ORS 323.505(2)(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 **(definition A)** Traditional moist snuff; > 1.2oz/ consumer unit | Reported on Section 3 of the current tobacco form and taxed by Weight/Volume (ounces). | ORS 323.500(9)(a) Any finely cut, ground or powdered tobacco that is not intended to be smoked or placed in a nasal cavity  
ORS 323.505(2)(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 **(definition B)** Anything that is not combustible and not included in the above descriptions and <= 1.2oz/ consumer unit. This includes chewing tobacco. | Reported on Section 4 of the current tobacco form and taxed by number (Quantity) of units. | ORS 323.500(9)(b) Any other product containing tobacco that is intended or expected to be consumed without being combusted  
ORS 323.505(2)(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 **(definition B)** Anything that is not combustible and not included in the above descriptions and > 1.2oz/ consumer unit. This includes chewing tobacco. | Reported on Section 5 of the current tobacco form and taxed by Weight/Volume (ounces). | ORS 323.500(9)(b) Any other product containing tobacco that is intended or expected to be consumed without being combusted  
ORS 323.505(2)(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 Section 6 of the current tobacco form and taxed by number (Quantity) of units for cigars purchased for 77c or more 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.  
ORS 323.505 (2)(a) 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 Section 7 of the current tobacco form and taxed by Value (wholesale price) for cigars purchased for less than 77c 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.  
ORS 323.505 (2)(a) Sixty-five percent of the wholesale sales price of cigars, but not to exceed 50 cents per cigar. |