

## Oregon Cigarette and Tobacco Tax Changes

Oregon voters passed Measure 108 in the 2020 general election which changed the tax rate for cigarettes and some tobacco products, and imposed the tobacco tax on vaping products. Beginning January 1, 2021, you'll see the following changes impact cigarette and tobacco purchases:

- Cigarette tax increased \$2 per pack of 20 cigarettes, from \$1.33 to \$3.33.
- Inhalant delivery systems, such as vape products and e-cigarettes are taxed as a tobacco product at 65 percent of the wholesale purchase price.
- Little cigars weighing less than 3 pounds per 1,000 are taxed as cigarettes, must bear an Oregon cigarette tax stamp, and be sold in sealed packages of at least 20 sticks.
- The tax cap on large cigars increased from \$0.50 to \$1.

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)**



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