

Oregon Marijuana Tax: Distribution Information

Distribution of State Tax Collected:

Calendar Year Quarter	Drug Treatment and Recovery Services Fund	State School Fund (40%) ^{2&3}	Mental Health, Alcoholism, and Drug Services (20%) ^{1, 2, & 3}	Oregon State Police (15%) ^{2 & 3}	Oregon Health Authority, for Drug Treatment and Prevention (5%) ^{2 & 3}	Cities and Counties (20%) ^{3 & 4}	State Tax Total
2017 Q3 ⁴	N/A	\$33,996,435	\$16,998,217	\$12,748,663	\$4,249,554	\$16,998,217	\$84,991,087
2017 Q4 ⁴	N/A	\$8,672,060	\$4,336,030	\$3,252,022	\$1,084,007	\$4,336,030	\$21,680,149
2018 Q1	N/A	\$8,088,724	\$4,044,362	\$3,033,272	\$1,011,091	\$4,044,362	\$20,221,811
2018 Q2 ¹	N/A	\$8,255,611	\$4,127,805	\$3,095,854	\$1,031,951	\$4,127,805	\$20,639,027
2018 Q3	N/A	\$8,838,092	\$4,419,046	\$3,314,284	\$1,104,761	\$4,419,046	\$22,095,229
2018 Q4	N/A	\$4,378,760	\$2,189,380	\$1,642,035	\$547,345	\$4,948,974	\$13,706,493
2019 Q1	N/A	\$4,378,760	\$2,189,380	\$1,642,035	\$547,345	\$4,581,207	\$13,338,727
2019 Q2	N/A	\$4,378,760	\$2,189,380	\$1,642,035	\$547,345	\$4,700,484	\$13,458,003
2017-19 Holdover	N/A	\$15,325,050	\$7,662,525	\$5,746,894	\$1,915,631	N/A	\$30,650,099
2019 Q3	N/A	\$11,484,543	\$5,742,272	\$4,306,704	\$1,435,568	\$5,742,272	\$28,711,358
2019 Q4	N/A	\$11,457,034	\$5,728,517	\$4,296,388	\$1,432,129	\$5,728,517	\$28,642,585
2020 Q1	N/A	\$11,460,675	\$5,730,338	\$4,297,753	\$1,432,584	\$5,730,337	\$28,651,688
2020 Q2	N/A	\$10,807,520	\$5,403,770	\$4,052,812	\$1,350,937	\$6,716,936	\$28,331,976
2020 Q3	N/A	\$10,807,520	\$5,403,770	\$4,052,812	\$1,350,937	\$8,217,598	\$29,832,637
2020 Q4	N/A	\$23,422,559	\$11,711,309	\$8,783,437	\$2,927,812	\$8,666,739	\$55,511,857
2021 Q1 ³	\$32,511,675	\$4,500,000	\$2,250,000	\$1,687,500	\$562,500	\$2,250,000	\$43,761,675
2021 Q2	\$32,068,078	\$4,500,000	\$2,250,000	\$1,687,500	\$562,500	\$2,250,000	\$43,318,078
2021 Q3	\$33,718,389	\$4,500,000	\$2,250,000	\$1,687,500	\$562,500	\$2,250,000	\$44,968,389
2021 Q4	\$33,072,768	\$4,500,000	\$2,250,000	\$1,687,500	\$562,500	\$2,250,000	\$44,322,768
2022 Q1	\$28,527,878	\$4,500,000	\$2,250,000	\$1,687,500	\$562,500	\$2,250,000	\$39,777,878
2022 Q2	\$26,622,120	\$4,500,000	\$2,250,000	\$1,687,500	\$562,500	\$2,250,000	\$37,872,120
2022 Q3	\$24,351,504	\$4,500,000	\$2,250,000	\$1,687,500	\$562,500	\$2,250,000	\$35,601,504
2022 Q4	\$20,127,005	\$4,500,000	\$2,250,000	\$1,687,500	\$562,500	\$2,250,000	\$31,377,005
2023 Q1	\$22,166,828	\$4,500,000	\$2,250,000	\$1,687,500	\$562,500	\$2,250,000	\$33,416,828
2023 Q2	\$21,380,907	\$4,500,000	\$2,250,000	\$1,687,500	\$562,500	\$2,250,000	\$32,630,907
2023 Q3	\$26,524,211	\$4,940,465	\$2,470,232	\$1,852,674	\$617,558	\$2,470,232	\$38,875,373

2023 Q4	\$22,418,360	\$4,940,465	\$2,470,232	\$1,852,674	\$617,558	\$2,470,232	\$34,769,522
2024 Q1	\$24,310,026	\$4,940,465	\$2,470,232	\$1,852,674	\$617,558	\$2,470,232	\$36,661,188
2024 Q2	\$23,289,666	\$4,940,465	\$2,470,232	\$1,852,674	\$617,558	\$2,470,232	\$35,640,828
2024 Q3	\$23,443,440	\$5,208,806	\$2,604,403	\$1,953,302	\$651,101	\$2,604,403	\$36,465,454
2024 Q4	\$22,505,800	\$5,208,806	\$2,604,403	\$1,953,302	\$651,101	\$2,604,403	\$35,527,814
2025 Q1	\$20,679,627	\$5,208,806	\$2,604,403	\$1,953,302	\$651,101	\$2,604,403	\$33,701,641
2025 Q2	\$19,739,978	\$5,208,806	\$2,604,403	\$1,953,302	\$651,101	\$2,604,403	\$32,761,992
2025 Q3	\$20,346,038	\$5,374,396	\$2,687,198	\$2,015,399	\$671,800	\$2,687,198	\$33,782,029
2025 Q4	\$19,950,912	\$5,374,396	\$2,687,198	\$2,015,399	\$671,800	\$2,687,198	\$33,386,902
2026 Q1	\$20,110,715	\$5,374,396	\$2,687,198	\$2,015,399	\$671,800	\$2,687,198	\$33,546,705
2026 Q2	\$18,688,914	\$5,374,396	\$2,687,198	\$2,015,399	\$671,800	\$2,687,198	\$32,124,905

***Note 1:** Beginning with the 2018 Q2 distribution, funds previously designated for the same purposes as the Mental Health Alcoholism and Drug Services Account are instead to be used solely for mental health treatment or for alcohol and drug abuse prevention, early intervention and treatment, based on Senate Bill 1555 (2018) and House Bill 2377 (2019).

***Note 2:** Prior to Measure 110, distributions to the State School Fund, Oregon Health Authority, and Oregon State Police were limited by legislatively approved budgets for those entities. The excess amounts were held over and distributed during the next biennium.

***Note 3:** Beginning with the 2021 Q1 distribution, Measure 110 specifies that \$11.25 million per quarter be distributed according to the previous percentages. Amounts above \$11.25 million per quarter are distributed to the Drug Treatment and Recovery Services Fund. Beginning in 2023, the \$11.25 million threshold is adjusted annually for inflation, in accordance with House Bill 4056 (2022).

***Note 4:** In 2017 Q3 \$16,060,272 of the 20% distributed to cities and counties was distributed by population and \$937,946 was distributed by opt-in. In 2017 Q4 \$645,382 of the 20% distributed to cities and counties was distributed by population and \$3,690,648 was distributed by opt-in. In all other quarters the entire 20% distributed to cities and counties was by opt-in.

Distribution of Local Tax Collected by State:

Calendar Year Quarter	Distributed to Cities/ Counties Where State Collects the Local Tax
2017 Q2	\$1,201,000
2017 Q3	\$2,306,685
2017 Q4	\$3,012,002
2018 Q1	\$3,553,105

2018 Q2	\$3,329,961
2018 Q3	\$3,688,779
2018 Q4	\$3,859,921
2019 Q1	\$3,636,653
2019 Q2	\$3,894,415
2019 Q3	\$4,751,121
2019 Q4	\$4,564,488
2020 Q1	\$4,522,110
2020 Q2	\$5,473,472
2020 Q3	\$6,764,970
2020 Q4	\$7,165,463
2021 Q1	\$6,695,484
2021 Q2	\$6,758,287
2021 Q3	\$7,281,014
2021 Q4	\$7,587,195
2022 Q1	\$6,717,326
2022 Q2	\$6,346,078
2022 Q3	\$5,847,993
2022 Q4	\$5,386,570
2023 Q1	\$5,771,259
2023 Q2	\$5,825,030
2023 Q3	\$6,312,386
2023 Q4	\$5,740,257
2024 Q1	\$6,002,153
2024 Q2	\$5,979,272
2024 Q3	\$5,892,186
2024 Q4	\$6,113,335
2025 Q1	\$5,619,097
2025 Q2	\$5,315,542
2025 Q3	\$5,838,870
2025 Q4	\$5,523,750
2026 Q1	\$5,556,162
2026 Q2	\$5,392,758

Source: Oregon Department of Revenue Research Section

