



Recreational Marijuana System

Product and Tax

Categorization Guide





Oregon Liquor Control Commission

Marijuana Item + Hemp =
Other Cannabinoid Product Marijuana Item

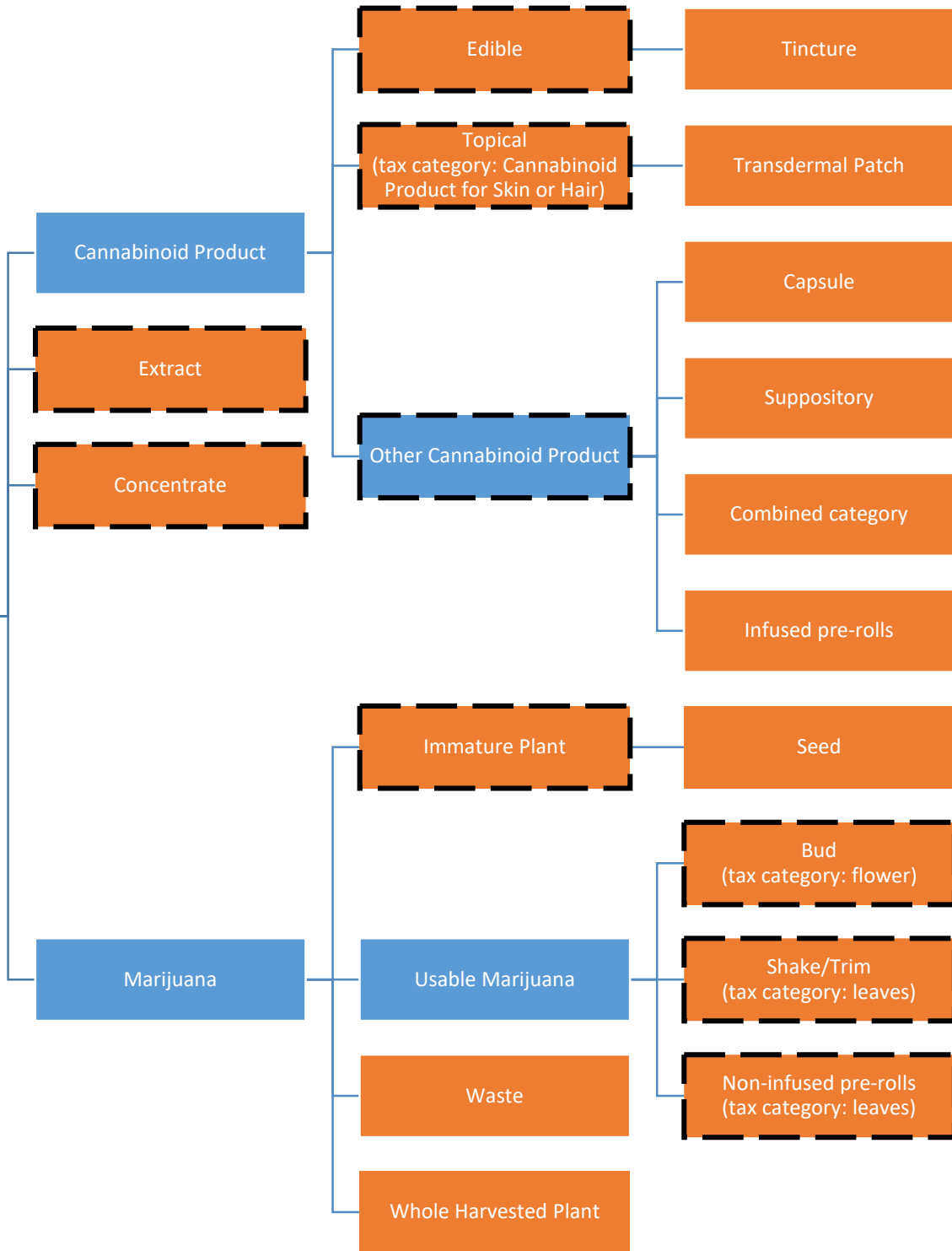
"Combined Category" in Metrc

USE THIS CHART

 = Item in Metrc

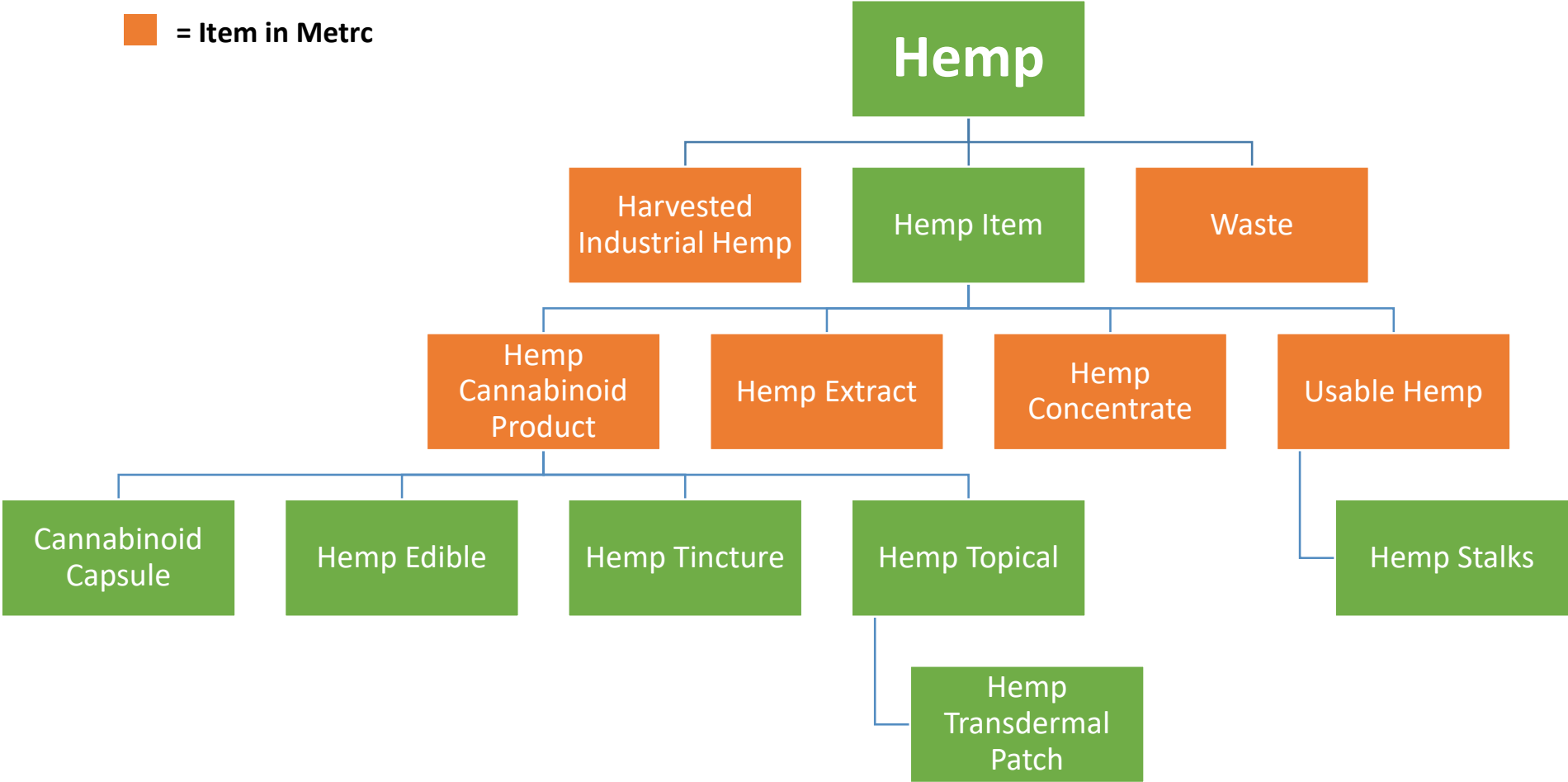
 = Tax Category

Marijuana Item



Marijuana Item + Hemp =
Other Cannabinoid Product Marijuana Item
"Combined Category" in Metrc
DO NOT USE THIS CHART

■ = Item in Metrc



Is my product an extract or a concentrate?

Whether your product is an extract or a concentrate depends on how it was manufactured. It's a concentrate if the process to make the product:

- Is mechanical;
- Uses carbon dioxide without any high heat or pressure (e.g. dry ice); or
- Uses water, vegetable glycerin, vegetable oils, animal fats, isopropyl alcohol, ethanol, or other non-hydrocarbon solvents.

It's an extract if the process:

- Uses carbon dioxide with high heat or pressure (carbon dioxide acting as a solvent); or
- Uses a hydrocarbon-based solvent like butane, hexane or propane.

For example, kief is separated from bud by a sieve or mesh screen: This process is a *mechanical extraction process*, and therefore kief would be categorized as a concentrate.

If any added substance as defined in [845-025-7000](#) (e.g. non-marijuana terpenes, flavoring, etc.) is added to an extract or concentrate, the item becomes an "Other Cannabinoid Product" and is no longer considered an extract or a concentrate. These items must be labeled for sale to a consumer as an Other Cannabinoid Product under [845-025-7120](#) and in Metrc should be categorized as a "Combined Category" item except in the case of pre-rolls which will fall under the Metrc category of "Infused Pre-Rolls".

I make an ingestible oil, like Rick Simpson oil. Does that mean it's an edible?

No. It is categorized in Metrc as an edible only if it's an extract or concentrate added to food or a potable liquid. If it's a concentrate or extract alone, it would not be an edible.

For the purposes of labeling your product for sale to a consumer, you may have to add additional edible requirements to the label if the extract or concentrate is going to be consumed by mouth. Please see [OAR 845-025-7030\(14\)](#).

All tinctures are edibles, but not all edibles are tinctures – why shouldn't I categorize my tincture as an edible?

Although tinctures meet the definition of edibles for purposes of taxation ("food or potable liquid into which a cannabinoid concentrate, cannabinoid extract or dried marijuana leaves or flowers have been incorporated"), tinctures have a different limit on potency and different requirements for label information than edibles. For purposes of tax reporting a tincture should be categorized as an edible, but for purposes of item identification in Metrc and labeling for sale to a consumer it should be categorized as a tincture.

I combined hemp with marijuana – how should I classify it?

Anytime marijuana is added to hemp, the item becomes a marijuana item and is subject to all definitions and rules associated with marijuana, including taxation. These items should be considered "other cannabinoid products" and are tracked in Metrc as combined category items, except for pre-rolls.

Pre-rolls containing hemp combined with marijuana should also be considered "other cannabinoid products" but are tracked in Metrc as infused pre-rolls.

What is a “combined category” product?

A “combined category” product is equivalent to an “Other Cannabinoid Product.” These are items that combine usable marijuana, extract, and/or concentrate OR combines usable marijuana, extract, and/or concentrate with an added substance as defined in [845-025-7000](https://www.mtcr.com/845-025-7000) (e.g. non-marijuana terpenes, flavoring, etc.). Hemp items mixed with marijuana also fall into this category. ***EXCEPTION: Pre-rolls that meet this criteria have their own item category of “Infused Pre-Roll”.***

For example, “combined category” would include, but is not limited to, the following:

- Usable marijuana (bud and/or shake) combined with an extract or concentrate (e.g. kief, hash oil, etc.);
- Usable marijuana (bud and/or shake) coated in hash oil (extract) and sprinkled with kief (concentrate);
- Extract or concentrate combined with ***non-marijuana-derived*** terpenes, natural, and/or artificial flavors;
- Flavored extract or concentrate; and
- ***Any marijuana item combined with a hemp item (except pre-rolls).***

“Combined category” ***would not*** include:

- Pre-rolls comprised of bud and/or shake *combined with* one or more of the following: flavored paper, extract (e.g. "twax joint"), or concentrate (e.g. kief)). These items should be categorized in Metrc under infused pre-rolls;
- Pre-rolls comprised of bud and/or shake/trim *wrapped in unflavored paper* (this item is still usable marijuana and should be categorized under non-infused pre-rolls in Metrc); and
- Extract combined with ***marijuana-derived*** terpenes (this item is still an extract).

What are pre-rolls – how should I classify them?

A pre-roll is a marijuana item that is rolled in paper and may contain a filter and/or crutch. There are two categories of pre-rolls depending on the contents:

- Non-infused pre-rolls are comprised of bud and/or shake/trim only and *wrapped in unflavored paper*. They are tracked in Metrc as a count based item and will require a “THC weight” (usable marijuana) and a “Unit weight” (total pre-roll weight) to be entered in Metrc when created.
- Infused pre-rolls are comprised of bud and/or shake *combined with* one or more of the following: flavored paper, extract (e.g. "twax joint"), concentrate (e.g. kief) or hemp. These items are defined as Other Cannabinoid Products and are tracked as count based items in Metrc.

I want to create a “flower only” pre-roll – how should I classify it?

All pre-rolls containing only usable marijuana should be classified as non-infused pre-rolls and will be taxed under the category of leaves. This includes any combination of bud only, buds with shake/trim or shake/trim only pre-rolls.

I added kief to my pre-rolls – how should I classify them?

Kief is considered a concentrate so adding it to a pre-roll creates an “other cannabinoid product” for taxation purposes and the item should be categorized as an infused pre-roll in Metrc.

How should I label my product for sale to a consumer?

Each product type has specific requirements regarding information that must be on its label. Because categories for purposes of labeling and taxation are not identical, there may be some products – for example, tinctures – that are reported as one thing for purposes of taxation, but fall under the requirements of a different category for purposes of labeling. Please refer to the [OLCC's labeling rules](#) (OAR 845-025-7000 to 845-025-7190) and [OLCC's packaging and labeling pre-approval website](#) to see the requirements for each product type.

My product is waste – are there any restrictions on who I can sell or transfer it to?

Yes. Unlike other products, waste cannot be transferred to retailers or sold to consumers. Please refer to the most recent [OLCC administrative rules](#) to see all requirements and restrictions related to waste.

Cannabis Type	Product Category	Quantity Type	Product Definitions	Tax Category	Labeling Rules	Concentration Limits	Additional information
Marijuana Item	Buds	Weight	Flowers of the plant genus Cannabis within the plant family Cannabaceae.	Marijuana Flowers	OAR 845-025-7070	N/A	Buds mixed with shake/trim are classified as shake/trim
Marijuana Item	Capsule	Weight or Count	A small, soluble pill, tablet, or container that contains liquid or powdered cannabinoid product, concentrate or extract and is intended for human ingestion.	Other Cannabinoid Product	OAR 845-025-7110	OAR 333-007-0210 (Table 1) and OAR 333-007-0220 (Table 2)	
Marijuana Item	Combined Category	Weight or Count	Any product that combines usable marijuana, extract, and/or concentrate OR combines usable marijuana, extract, and/or concentrate with an added substance as defined in 845-025-7000 (e.g. non-marijuana terpenes, flavoring, etc.) OR combines marijuana and hemp.	Other Cannabinoid Product	OAR 845-025-7120	OAR 333-007-0210 (Table 1) and OAR 333-007-0220 (Table 2)	
Marijuana Item	Concentrate	Weight or Count	A substance obtained by separating cannabinoids from marijuana by: (a) A mechanical extraction process; (b) A chemical extraction process using a nonhydrocarbon-based or other solvent, such as water, vegetable glycerin, vegetable oils, animal fats, isopropyl alcohol or ethanol; or (c) A chemical extraction process using carbon dioxide without the use of high heat or pressure.	Cannabinoid Concentrate	OAR 845-025-7100	OAR 333-007-0210 (Table 1) and OAR 333-007-0220 (Table 2)	
Marijuana Item	Edible	Weight or Count	Food or potable liquid into which a cannabinoid concentrate, cannabinoid extract or dried marijuana leaves or flowers have been incorporated.	Cannabinoid Edible	OAR 845-025-7090	OAR 333-007-0210 (Table 1) and OAR 333-007-0220 (Table 2)	

Cannabis Type	Product Category	Quantity Type	Product Definitions	Tax Category	Labeling Rules	Concentration Limits	Additional information
Marijuana Item	Extract	Weight or Count	A substance obtained by separating cannabinoids from marijuana by: (a) A chemical extraction process using a hydrocarbon-based solvent, such as butane, hexane or propane; or (b) A chemical extraction process using carbon dioxide with high heat or pressure.	Cannabinoid Extract	OAR 845-025-7100	OAR 333-007-0210 (Table 1) and OAR 333-007-0220 (Table 2)	
Marijuana Item	Immature Plant	Count	A marijuana plant that is not flowering.	Immature Marijuana Plant	OAR 845-025-7045	N/A	
Marijuana Item	Infused Pre-Roll	Count	Pre-rolls that meet the definition of “Other Cannabinoid Product” as defined in 845-025-7000 (e.g. non-marijuana terpenes, flavoring, etc.) OR combines marijuana and hemp.	Other Cannabinoid Product	OAR 845-025-7120	OAR 333-007-0210 (Table 1) and OAR 333-007-0220 (Table 2)	
Marijuana Item	Non-infused Pre-Roll	Count	Pre-rolls comprised only of usable marijuana (bud and/or shake/trim) wrapped in unflavored paper.	Marijuana Leaves	OAR 845-025-7070	N/A	Item requires “THC weight” (usable mj) and “Unit weight” (total pre-roll weight)
Marijuana Item	Seed	Weight or Count	Seeds of the plant genus Cannabis within the plant family Cannabaceae.	Immature Marijuana Plant	OAR 845-025-7050	N/A	Package of seeds transferred to retailer must be by count; all other packages of seeds may be either weight or count
Marijuana Item	Shake/Trim (aka leaves)	Weight	Leaves of the plant genus Cannabis within the plant family Cannabaceae.	Marijuana Leaves	OAR 845-025-7070	N/A	Buds mixed with shake/trim are classified as shake/trim

Cannabis Type	Product Category	Quantity Type	Product Definitions	Tax Category	Labeling Rules	Concentration Limits	Additional information
Marijuana Item	Suppository	Weight or Count	A small soluble container designed to melt at body temperature within a body cavity other than the mouth, especially the rectum or vagina containing a cannabinoid product, concentrate or extract.	Other Cannabinoid Product	OAR 845-025-7120	OAR 333-007-0210 (Table 1) and OAR 333-007-0220 (Table 2)	
Marijuana Item	Tincture	Weight or Count	A liquid cannabinoid product packaged in a container of 4 fluid ounces or less that consists of either: (a) A non-potable solution consisting of at least 25% non-denatured alcohol, in addition to cannabinoid concentrate, extract or usable marijuana, and perhaps other ingredients intended for human consumption or ingestion, that is exempt from the Liquor Control Act under ORS 471.035; or (b) A non-potable solution comprised of glycerin, plant-based oil, or concentrated syrup; cannabinoid concentrate, extract or usable marijuana; and perhaps other ingredients that does not contain any added sweeteners and is intended for human consumption or ingestion.	Cannabinoid Edible	OAR 845-025-7110	OAR 333-007-0210 (Table 1) and OAR 333-007-0220 (Table 2)	
Marijuana Item	Topical	Weight or Count	A cannabinoid product intended to be applied to skin or hair.	Cannabinoid Product for Skin or Hair	OAR 845-025-7080	OAR 333-007-0210 (Table 1) and OAR 333-007-0220 (Table 2)	

Cannabis Type	Product Category	Quantity Type	Product Definitions	Tax Category	Labeling Rules	Concentration Limits	Additional information
Marijuana Item	Transdermal Patch	Weight or Count	An adhesive substance applied to human skin that contains a cannabinoid product, concentrate or extract for absorption into the bloodstream.	Cannabinoid Product for Skin or Hair	OAR 845-025-7120	OAR 333-007-0210 (Table 1) and OAR 333-007-0220 (Table 2)	
Marijuana Item	Waste	Weight	Waste material that is a by-product of producing or processing marijuana.	N/A - Cannot be sold to consumers, not subject to tax	N/A	N/A	No product containing any amount of waste can be sold to consumer; waste cannot be "transformed" into any other product type
Marijuana Item	Whole Harvested Plant	Weight	Plant that has been harvested but is not trimmed or separated from stalk or other waste products. May be fresh/wet or dried; typically will be sent for processing.	N/A	N/A	N/A	Cannot be sold to consumers, not subject to tax

Cannabis Type	Product Category	Item Type	Item	Quantity Type	Definition	Tax Category	Labeling Requirements	Concentration Limits	Additional information
Hemp	Industrial Hemp	Harvested Industrial Hemp	Harvested Industrial Hemp	Weight	Industrial hemp that has been harvested but has not been processed in any form or has been minimally processed for purposes of transfer or storage. <i>Cannot be transferred to a retailer, cannot be sold to consumers</i>	N/A	N/A	OAR 845-025-2760 (3)(a)	For testing purposes, is equivalent to usable marijuana as that is defined in OAR 333-007-0310
Hemp	Hemp Item	Usable Hemp	Usable Hemp	Weight	The flowers and leaves of industrial hemp intended for human consumption that does not fall within meaning hemp concentrate or extract, hemp edible, or cannabinoid product.	N/A	OAR 845-025-7070 ; OAR 845-025-7140	OAR 845-025-2760 (3)(a)	Equivalent to usable marijuana as that is defined in OAR 333-007-0310
Hemp	Hemp Item	Usable Hemp	Hemp Stalk	Weight	The stalk of industrial hemp intended for human consumption	N/A	OAR 845-025-7070 ; OAR 845-025-7140	OAR 845-025-2760 (3)(a)	Equivalent to usable marijuana as that is defined in OAR 333-007-0310
Hemp	Hemp Item	Hemp Cannabinoid Product	Cannabinoid Capsule	Weight or Count	A small soluble container, usually made of gelatin that encloses a dose of a cannabinoid product, hemp concentrate, or hemp extract intended for human ingestion.	N/A	OAR 845-025-7110 ; OAR 845-025-7140	OAR 845-025-2760(3)(d)(e)	Equivalent to a cannabinoid capsule as that is defined in OAR 333-007-0310

Cannabis Type	Product Category	Item Type	Item	Quantity Type	Definition	Tax Category	Labeling Requirements	Concentration Limits	Additional information
Hemp	Hemp Item	Hemp Cannabinoid Product	Hemp Edible	Weight or Count	A food or potable liquid created from industrial hemp seed or into which industrial hemp, a hemp concentrate, or a hemp extract has been incorporated.	N/A	OAR 845-025-7090 ; OAR 845-025-7140	OAR 845-025-2760 (3)(d)(e)	Equivalent to a cannabinoid edible as that is defined in OAR 333-007-0310.
Hemp	Hemp Item	Hemp Cannabinoid Product	Hemp Tincture	Weight or Count	A solution of alcohol, hemp concentrate or extract, and perhaps other ingredients intended for human consumption, and that is exempt from the Liquor Control Act under ORS 471.035.	N/A	OAR 845-025-7110 ; OAR 845-025-7140	OAR 845-025-2760 (3)(d)(e)	Equivalent to a cannabinoid tincture as that is defined in OAR 333-007-0310
Hemp	Hemp Item	Hemp Cannabinoid Product	Hemp Topical	Weight or Count	A substance intended to be applied to skin or hair that contains a cannabinoid product, hemp concentrate or extract and for purposes of testing includes a hemp transdermal patch	N/A	OAR 845-025-7080 ; OAR 845-025-7140	OAR 845-025-2760 (3)(d)	Equivalent to a cannabinoid topical as that is defined in OAR 333-007-0310
Hemp	Hemp Item	Hemp Cannabinoid Product	Hemp Transdermal Patch	Weight or Count	An adhesive substance applied to human skin that contains a cannabinoid product, hemp concentrate or extract for absorption into the bloodstream	N/A	OAR 845-025-7120 ; OAR 845-025-7140	OAR 845-025-2760 (3)(d)	Equivalent to a cannabinoid transdermal patch as that is defined in OAR 333-007-0310

Cannabis Type	Product Category	Item Type	Item	Quantity Type	Definition	Tax Category	Labeling Requirements	Concentration Limits	Additional information
Hemp	Hemp Item	Hemp Concentrate	Hemp Concentrate	Weight or Count	A substance obtained by separating cannabinoids from industrial hemp leaves, flowers, or stalk by a mechanical, chemical or other process	N/A	OAR 845-025-7100 ; OAR 845-025-7090 ; OAR 845-025-7140	OAR 845-025-2760 (3)(c)	Equivalent to a cannabinoid concentrate or edible as that is defined in OAR 333-007-0310.
Hemp	Hemp Item	Hemp Extract	Hemp Extract	Weight or Count	A substance obtained by separating cannabinoids from industrial hemp leaves, flowers, or stalk by a mechanical, chemical or other process	N/A	OAR 845-025-7100 ; OAR 845-025-7090 ; OAR 845-025-7140	OAR 845-025-2760 (3)(c)	Equivalent to a cannabinoid concentrate or edible as that is defined in OAR 333-007-0310.
Hemp	Waste	Waste	Waste	Weight	Waste material that is a by-product of producing or processing hemp. <i>Cannot be sold to consumers.</i>	N/A	N/A	N/A	No product containing any amount of waste can be sold to consumer; waste cannot be "transformed" into any other product type

* Requirements regarding packaging and labeling requirements can be found in OLCC's administrative rules:
<https://secure.sos.state.or.us/oard/displayDivisionRules.action?selectedDivision=3873>

* Requirements regarding concentration limits and compliance testing can be found in the Oregon Health Authority's administrative rules:
<https://secure.sos.state.or.us/oard/displayDivisionRules.action?selectedDivision=1222>