

## 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 Section 1 of the current tobacco form and taxed by Value (wholesale price).   | <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 (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.  | <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<br><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 (definition A) Traditional moist snuff; > 1.2oz/ consumer unit   | Reported on Section 3 of the current tobacco form and taxed by Weight/Volume (ounces).  | <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<br><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 (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.  | <b>ORS 323.500(9)(b)</b> Any other product containing tobacco that is intended or expected to be consumed without being combusted<br><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 (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).  | <b>ORS 323.500(9)(b)</b> Any other product containing tobacco that is intended or expected to be consumed without being combusted<br><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 Section 6 of the current tobacco form and taxed by number (Quantity) of units of cigars purchased for \$1.54 or more each | 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.<br><b>ORS 323.505 (2)(a)</b> Sixty-five percent of the wholesale sales price of cigars, but not to exceed \$1.00 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 \$1.54 each | <p><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.ORS</p> <p><b>323.505 (2)(a)</b> Sixty-five percent of the wholesale sales price of cigars, but not to exceed</p>   |
| OR-IDS1 | Inhalant Delivery Systems | Reported on Section 8 of the current tobacco form and taxed by value (wholesale price).   | <p><b>ORS 323.500(8)(a)</b> "Inhalant delivery system" means:</p> <p>(A) A device that can be used to deliver nicotine in the form of a vapor or aerosol to a person inhaling from the device; or</p> <p>(B) A component of a device described in this paragraph or a substance in any form sold for the purpose of being vaporized or aerosolized by a device described in this paragraph, whether the component or substance is sold separately or is not sold separately.</p> <p>(b) "Inhalant delivery system" does not include:</p> <p>(A) Any product that has been approved by the United States Food and Drug Administration for sale as a tobacco cessation product or for any other therapeutic purpose, if the product is marketed and sold solely for the approved purpose;</p> <p>(B) If sold separately, battery chargers, straps or lanyards; or</p> <p>(C) Marijuana items as defined in ORS 475B.015.</p> <p><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.</p> |