

Marijuana Tax Program – Quick Facts



We've put together some general information about Oregon's recreational marijuana taxes to help guide your discussions with retailers in your municipality. If you need additional information, feel free to contact us at (503) 947-2597.

An overview of Oregon's recreational marijuana taxes

- The state tax rate is 17 percent.
- Municipalities can enact an additional tax of up to 3 percent with the approval of voters.
- Only retailers licensed by the Oregon Liquor Control Commission (OLCC) can sell recreational marijuana.
- Our rules require monthly payments. Payments are due on the last day of each month for retail sales from the previous month. For example, the tax for January's sales is due by February 28.
- Payments are accepted by check, money order, cashier's check, bank account transfer, credit or debit card, or cash. Cash payments are by appointment only at the Revenue building in Salem only.
- Taxpayers can keep 2 percent of the state tax to cover their administrative costs.
- Returns are due on the last day of the month following the quarter's end (January 31, April 30, July 31, October 31).
- Returns are only accepted electronically through Revenue Online at www.oregon.gov/dor.

Information on municipality taxes and payments

Confidential taxpayer information

The tax information we provide to you is confidential and should be treated as such if disclosed to the public (ORS 475B.755 and ORS 314.815). Municipalities with a small number of taxpayers should take precautions to ensure that tax information is not inadvertently disclosed. This can happen in situations such as reporting marijuana tax receipts in combination with other sources of revenue. With a small taxpayer group, details from marijuana tax receipts can provide enough information to allow identification of specific taxpayers.

Filing and paying for taxpayers

For taxpayers located in areas where we're administering the local tax, state and local taxes will be fully integrated. They will make a single payment each month and file a single return each quarter. Based on the information on the return, we will determine the appropriate split between the Oregon Marijuana Account (state taxes) and your municipality. The goal, first and foremost, is to make the process easy for the taxpayer to navigate.

Payments to municipalities

We'll make payments to municipalities once per quarter. We won't include funds in payments unless there's a return associated with those funds for us to validate the details of their payment. Once a return is delinquent (past its due date), we'll prepare an estimated return as described in ORS 314.400. The estimated return will then allow us to release your portion of the funds.

Local ordinances

Local marijuana tax ordinances often require modification so we can handle local marijuana taxes the way we handles other taxes. This usually requires that the ordinance cite ORS 475B.700 to ORS 475B.760. The League of Oregon Cities has prepared model ordinance language, which is available [on their website](#). In the absence of this or similar language, we can administer the agreement, but won't be able to charge delinquent filers with penalty and interest on the local tax portion.

Quick reference chart

Questions about...	Refer them to...	Contact information
<p>Filing returns Tax payment options Revenue reporting and distributions State tax deductions Payroll taxes and employee withholding</p>	<p>Department of Revenue, Marijuana Tax Program</p>	<p>General information: (503) 947-2597 Payment appointments: (503) 945-8050 www.oregon.gov/dor/marijuana marijuanatax.dor@oregon.gov</p>
<p>Medical Marijuana Cardholder Registry (patients, caregivers, and growers) Medical Marijuana Registration (growers, processors, and dispensaries) Inventory reporting Registered location enforcement Product testing Concentration limits Labeling Youth Prevention</p>	<p>Oregon Health Authority</p>	<p>(971) 673-1234 www.healthoregon.org/ommp</p>
<p>Industry licensing Cannabis Tracking System Marijuana worker permits Enforcement of licensed locations Packaging What's legal? Minor in possession decoy operations</p>	<p>Oregon Liquor Control Commission, Recreational Marijuana Licensing</p>	<p>(503) 872-5000 marijuana@oregon.gov www.marijuana.oregon.gov</p>
<p>Pesticides Weights and measures Food safety</p>	<p>Oregon Department of Agriculture</p>	<p>(503) 986-4550 bit.do/CannabisODA</p>

Agricultural water quality Industrial hemp		
Nuisance complaints DUII/field sobriety tests Enforcement of unlicensed locations	Local law enforcement and Oregon State Police	