

NOTE: Matter within { + braces and plus signs + } in an amended section is new. Matter within { - braces and minus signs - } is existing law to be omitted. New sections are within { + braces and plus signs + } .

LC 2035

House Bill 3277

Sponsored by Representative WIRTH (at the request of students, parents and teachers of Philomath Middle School)

SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure as introduced.

Imposes tax of 15 cents on plastic shopping bags provided to consumers at point of sale at grocery store, convenience store, service station or other grocery outlet. Requires that proceeds from tax be deposited in State School Fund.

Applies to transactions occurring on or after July 1, 2006.

A BILL FOR AN ACT

Relating to plastic shopping bags; and providing for revenue raising that requires approval by a three-fifths majority.

Be It Enacted by the People of the State of Oregon:

SECTION 1. { + As used in sections 2 and 3 of this 2005 Act:

(1)(a) 'Plastic shopping bag' means a high-density polyethylene or other polymer bag used at a retail point of sale for packaging retail goods.

(b) 'Plastic shopping bag' does not include:

- (A) Reusable plastic bags;
- (B) Bags used for meat, fish or poultry;
- (C) Bags used for unpackaged produce; and
- (D) Bags used for other food items sold by weight.

(2) 'Retail grocery establishment' means a grocery store, convenience store, service station or other retail grocery outlet. + }

SECTION 2. { + (1) A tax of 15 cents is imposed on each plastic shopping bag provided to a consumer at a retail grocery establishment.

(2) The consumer shall pay the tax imposed by subsection (1) of this section to a retail grocery establishment for each plastic shopping bag provided by the establishment and used to package items purchased at the establishment at the point of sale.

(3) A retail grocery establishment shall collect from a consumer the full amount of the tax payable for each plastic shopping bag provided by the establishment and used by the consumer at the point of sale.

(4) A retail grocery establishment shall hold a tax collected under subsection (3) of this section in trust for the State of Oregon until paid to the Department of Revenue under section 3 of this 2005 Act. + }

SECTION 3. { + (1) A retail grocery establishment shall file a return with the Department of Revenue as required by the rules of the department. The retail grocery establishment shall remit the tax due under section 2 of this 2005 Act to the department at the time fixed for filing the return.

(2) After payment of refunds, all moneys received by the department under subsection (1) of this section shall be paid into the State School Fund. + }

SECTION 4. { + The Department of Revenue shall adopt rules to implement and administer sections 2 and 3 of this 2005 Act. + }

SECTION 5. { + Section 2 of this 2005 Act applies to retail grocery establishment transactions occurring on or after July 1, 2006. + }

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