



ADMINISTRATIVE RULE REVIEW

Amended Rule

Permanent Rule

Rule No. 150-323-0150	
Page Page 1 of 1	Last Revised Date October 19, 2016
NOTICE OF INTENDED ACTION	
Bulletin Dated November 2016	Hearing Scheduled November 22, 2016

PURPOSE: Amending the rule allows cigarette distributors to maintain authorization for persons ordering cigarette tax stamps, directly through each distributor’s online taxpayer account.

1 **150-323-0150**

2 ~~Signature Cards~~ Written Authorization for Cigarette Stamp Purchases

3 ~~Before making purchases of tax indicia, the distributor shall file with the Department, on a form provided~~
4 ~~by the Department, a “cigarette tax signature card” for each designated office where the distributor may~~
5 ~~make tax indicia purchases. The~~ A ~~distributor shall authorize in writing, on the card,~~ those persons who
6 may order purchases of stamps for the distributor’s account ~~at each designated office.~~ Authorization must
7 be submitted electronically, through the distributor’s online taxpayer account. ~~The “cigarette tax~~
8 ~~signature card,” upon authentication by the Department, shall be maintained as authority by the~~
9 ~~designated office.~~ The distributor’s authorization to the named persons shall continue in effect until
10 ~~written~~ notice of revocation of the authority is received by the department. Revocation of authority to
11 purchase stamps must also be ~~as~~ submitted electronically, through the distributor’s online taxpayer
12 account. ~~delivered to the designated office in the form of a revised signature card or a letter of~~
13 ~~revocation. Signature cards will be updated periodically as determined by the Department.~~

14 **Stat. Auth.:** ORS 305.100

15 **Stats. Implemented:** ORS 323.180