



ADMINISTRATIVE RULE REVIEW

New Rule	Rule No. 150-475B.710-(B)	
	Page Page 1 of 1	Last Revised Date April 21, 2016
	NOTICE OF INTENDED ACTION	
	Bulletin Dated May 2016	Hearing Scheduled May 23, 2016
Permanent Rule		

PURPOSE: To establish rules that allow marijuana retailers to request an extension to file a marijuana tax return.

1 **150-475B.710-(B)**

2 **Filing Extension for Marijuana Tax Return**

3 (1) For purposes of this rule, “good cause” means circumstances beyond the control of the marijuana
4 retailer as established under section (5)(a) of OAR 150-305.145(4).

5 (2) For purposes of this rule, “good cause” does not include:

6 (a) Circumstances established in section (5)(b) of OAR 150-305.145(4);

7 (b) Lack of knowledge about filing deadlines or requirements;

8 (c) Other circumstances that are within the control of the marijuana retailer or its representatives.

9 (3) If, for good cause, a marijuana retailer is unable to file a marijuana tax return within the statutorily
10 prescribed time, the department may grant the marijuana retailer an extension of time for filing the
11 return. The extension for filing a return does not extend the time for payment of the marijuana tax.

12 (4) A marijuana retailer may request a 30-day extension to file a return of marijuana tax by submitting a
13 written request for extension to the department. The marijuana retailer must file the extension request and
14 remit the marijuana tax on or before the due date for the tax period for which the extension is requested.
15 The department’s decision whether to grant an extension request for good cause will be based upon the
16 facts and circumstances in each case.

17 (5) Each written request for an extension to file a marijuana tax return must contain the name of the
18 marijuana retailer, the marijuana retailer’s business identification number, the tax period associated with
19 the request, and an explanation of the reason for requesting additional time to file the return.

20 (6) If the extension to file a marijuana tax return is granted, the marijuana retailer must file the return
21 within 30 days of the original due date of the return.

22 (7) The department may require documentary proof to substantiate assertions of good cause when
23 making a determination whether an extension to file a return is warranted.

24 **Stat. Auth.:** ORS 305.100, ORS 475B.750

25 **Stats. Implemented:** ORS 475B.710