ALCOHOL

$213.8 million Net revenue collected by Oregon Liquor Control Commission in 2014. Includes liquor, beer and wine excise taxes, licenses, permits and fines.

1 cent The state tax per pint of beer. Oregon has the sixth lowest beer excise tax in the U.S. That means a two-pints-a-day beer drinker pays $7.30 a year in beer taxes in Oregon. The rate has not changed since 1977.

2.6 cents Tax per 5-ounce glass of wine in Oregon.

26 cents Tax per a 1.5-ounce shot of liquor. Oregon has the second-highest spirit excise tax in the U.S.

HUMAN TOLL

18 percent of Oregonians binge drink each month, according to 2013 figures. The Oregon Health Authority defines binge drinking as drinking five or more drinks within a couple of hours of one another in the past 30 days.

53 percent of Oregonians in publicly funded substance **treatment programs** are there because of alcohol.

PAYING THE PIPER

$68.4 million Cost of alcohol abuse **treatment and prevention** to Oregon state agencies in 2014.

$1.28 billion State and local government cost of alcohol abuse in Oregon in 2006, the most recent year this number was calculated (State Costs of Excessive Alcohol Consumption, 2006 American Journal of Preventative Medicine).

All tax amounts are based on consumption of liquor costing $15.99 per fifth, which is the average bottle cost in Oregon.

MARIJUANA

#1 Oregon has the **lowest** tax on recreational marijuana in the U.S.

$35 Per ounce tax on marijuana sold in Oregon under Measure 91

SB 542 Proposed State Senate Bill that would allow city and county governments to **levy their own taxes** on recreational pot or outright ban sales without voter approval – both of which **are prohibited** under Measure 91.

71 Number of Oregon cities that **want to add** local taxes to recreational marijuana sales – an additional 10 percent in most cases, including Portland. Fairview wants to collect an additional 40 percent.

24 percent of Multnomah County residents 12 and older consumed marijuana within the last year.

PIPE DREAMS?

$17-$40 million Oregon State Financial Estimate Committee's estimate on annual revenue from Measure 91 taxes.

If an average smoker smokes 3.53 ounces per year, he or she would spend $123.55 a year on marijuana tax in Oregon if all the pot were purchased legally. (*Average amount smoked based on Colorado rates when pot use was illegal.)*

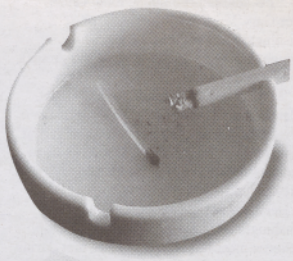
Substance Abuse and Mental Health Services Administration, Center for Behavioral Health Statistics and Quality, National Survey on Drug Use and Health, 2010, 2011 and 2012.

Oregon Sin Tax Basics

Liquor Tax: OLCC doesn't place a "tax" on distilled spirits, but it collects on the net profits from sales. Distilled Spirits Council of the United States came up with $22.73 per gallon as a way to compare OLCC to other states, however this is not entirely accurate for all spirits. About 42 percent of the bottle price is net profit for OLCC, but this varies. That number is for the OLCC's average bottle price of $15.95.

Beer tax: 8 cents per gallon, unchanged for 38 years.

Wine tax: 67 cents per gallon for wines up to 14 percent ABV. For wines with an ABV higher than 14 percent, it's 77 cents per gallon

Marijuana Tax under Measure 91: $35 per ounce of flowers, $10 per ounce of leaves, $5 per immature living plant - most cities would like to add an additional 10 percent tax

Cigarette Tax: $1.31 per pack as of January.