

Oregon Marijuana Tax: Distribution Information

Quarter	Local Tax	State Tax							
	Cities/ Counties Where DOR Collects the Local Tax	Drug Treatment and Recovery Services Fund	State School Fund (40%) ^{2&3}	Mental Health, Alcoholism, and Drug Services (20%) ^{1, 2, & 3}	Oregon State Police (15%) ^{2 & 3}	Oregon Health Authority, for Drug Treatment and Prevention (5%) ^{2 & 3}	Cities and Counties (20%) ³		State Tax Total
							By Population	If Opt-In	
2017 Q2	\$1,201,000	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2017 Q3	\$2,306,685	N/A	\$33,996,435	\$16,998,217	\$12,748,663	\$4,249,554	\$16,060,272	\$937,946	\$84,991,087
2017 Q4	\$3,012,002	N/A	\$8,672,060	\$4,336,030	\$3,252,022	\$1,084,007	\$645,382	\$3,690,648	\$21,680,149
2018 Q1	\$3,553,105	N/A	\$8,088,724	\$4,044,362	\$3,033,272	\$1,011,091	N/A	\$4,044,362	\$20,221,811
2018 Q2 ¹	\$3,329,961	N/A	\$8,255,611	\$4,127,805	\$3,095,854	\$1,031,951	N/A	\$4,127,805	\$20,639,027
2018 Q3	\$3,688,779	N/A	\$8,838,092	\$4,419,046	\$3,314,284	\$1,104,761	N/A	\$4,419,046	\$22,095,229
2018 Q4	\$3,859,921	N/A	\$4,378,760	\$2,189,380	\$1,642,035	\$547,345	N/A	\$4,948,974	\$13,706,493
2019 Q1	\$3,636,653	N/A	\$4,378,760	\$2,189,380	\$1,642,035	\$547,345	N/A	\$4,581,207	\$13,338,727
2019 Q2	\$3,894,415	N/A	\$4,378,760	\$2,189,380	\$1,642,035	\$547,345	N/A	\$4,700,484	\$13,458,003
2017-19 Holdover	N/A	N/A	\$15,325,050	\$7,662,525	\$5,746,894	\$1,915,631	N/A	N/A	\$30,650,099
2019 Q3	\$4,751,121	N/A	\$11,484,543	\$5,742,272	\$4,306,704	\$1,435,568	N/A	\$5,742,272	\$28,711,358
2019 Q4	\$4,564,488	N/A	\$11,457,034	\$5,728,517	\$4,296,388	\$1,432,129	N/A	\$5,728,517	\$28,642,585
2020 Q1	\$4,522,110	N/A	\$11,460,675	\$5,730,338	\$4,297,753	\$1,432,584	N/A	\$5,730,337	\$28,651,688
2020 Q2	\$5,473,472	N/A	\$10,807,520	\$5,403,770	\$4,052,812	\$1,350,937	N/A	\$6,716,936	\$28,331,976
2020 Q3	\$6,764,970	N/A	\$10,807,520	\$5,403,770	\$4,052,812	\$1,350,937	N/A	\$8,217,598	\$29,832,637
2020 Q4	\$7,165,463	N/A	\$23,422,559	\$11,711,309	\$8,783,437	\$2,927,812	N/A	\$8,666,739	\$55,511,857
2021 Q1 ³	\$6,695,484	\$32,511,675	\$4,500,000	\$2,250,000	\$1,687,500	\$562,500	N/A	\$2,250,000	\$43,761,675
2021 Q2	\$6,758,287	\$32,068,078	\$4,500,000	\$2,250,000	\$1,687,500	\$562,500	N/A	\$2,250,000	\$43,318,078
2021 Q3	\$7,281,014	\$33,718,389	\$4,500,000	\$2,250,000	\$1,687,500	\$562,500	N/A	\$2,250,000	\$44,968,389
2021 Q4	\$7,587,195	\$33,072,768	\$4,500,000	\$2,250,000	\$1,687,500	\$562,500	N/A	\$2,250,000	\$44,322,768
2022 Q1	\$6,717,326	\$28,527,878	\$4,500,000	\$2,250,000	\$1,687,500	\$562,500	N/A	\$2,250,000	\$39,777,878
2022 Q2	\$6,346,078	\$26,622,120	\$4,500,000	\$2,250,000	\$1,687,500	\$562,500	N/A	\$2,250,000	\$37,872,120
2022 Q3	\$5,847,993	\$24,351,504	\$4,500,000	\$2,250,000	\$1,687,500	\$562,500	N/A	\$2,250,000	\$35,601,504
2022 Q4	\$5,386,570	\$20,127,005	\$4,500,000	\$2,250,000	\$1,687,500	\$562,500	N/A	\$2,250,000	\$31,377,005
2023 Q1	\$5,771,259	\$22,166,828	\$4,500,000	\$2,250,000	\$1,687,500	\$562,500	N/A	\$2,250,000	\$33,416,828
2023 Q2	\$5,825,030	\$21,380,907	\$4,500,000	\$2,250,000	\$1,687,500	\$562,500	N/A	\$2,250,000	\$32,630,907
2023 Q3	\$6,312,386	\$26,524,211	\$4,940,465	\$2,470,232	\$1,852,674	\$617,558	N/A	\$2,470,232	\$38,875,373
2023 Q4	\$5,740,257	\$22,418,360	\$4,940,465	\$2,470,232	\$1,852,674	\$617,558	N/A	\$2,470,232	\$34,769,522
2024 Q1	\$6,002,153	\$24,310,026	\$4,940,465	\$2,470,232	\$1,852,674	\$617,558	N/A	\$2,470,232	\$36,661,188

Note 1: Beginning with the 2018 Q2 distribution, funds previously designated for the same purposes as the Mental Health Alcoholism and Drug Services Account are instead to be used solely for mental health treatment or for alcohol and drug abuse prevention, early intervention and treatment, based on Senate Bill 1555 (2018) and House Bill 2377 (2019).

Note 2: Prior to Measure 110, distributions to the State School Fund, Oregon Health Authority, and Oregon State Police were limited by legislatively approved budgets for those entities. The excess amounts were held over and distributed during the next biennium.

Note 3: Beginning with the 2021 Q1 distribution, Measure 110 specifies that \$11.25 million per quarter be distributed according to the previous percentages. Amounts above \$11.25 million per quarter are distributed to the Drug Treatment and Recovery Services Fund. Beginning in 2023, the \$11.25 million threshold is adjusted annually for inflation, in accordance with House Bill 4056 (2022).

Source: Oregon Department of Revenue Research Section

Date updated: March 13, 2023