TOBACCO LICENSING AND FEE COLLECTION AGREEMENT

This Tobacco Licensing and Fee Collection Agreement ("Agreement") is entered into between the State of Oregon, acting by and through its Department of Revenue (the "Department" or "DOR") and the Tillamook County Local Public Health Authority, ("[LPHA]"), under the authority of Oregon Laws 2021, chapter 586.

- (1) **Definitions**. As used in this Agreement the following terms have the meanings ascribed to them:
- (a) "Applicant" means a person applying for a Tobacco Retail License required by Oregon Laws 2021, chapter 586 and any individuals affiliated with the licensee who are so designated on the Tobacco Retailer License Application
- (b) "Confidential Information" means Confidential Taxpayer Information or information protected from disclosure under other federal, state, or local law or rule, including a Tobacco Retail License Application pursuant to Oregon Laws 2021, chapter 586, section 5(4).
- (c) "Confidential Taxpayer Information" means information protected from disclosure under ORS 323.403, ORS 323.595, and ORS 314.835.
- (c) "Governing Body of a Local Public Health Authority" has the meaning given that term in ORS 431.003.
- (d) "Information" includes, but is not limited to, information related to an Applicant, Licensee, or other individual or business and may include Confidential Information.
- (e) "Inspection Results" includes but is not limited to, copies of correspondence sent to a Licensee, copies of preliminary or final findings, and notices of penalty assessment, suspension, or other notices issued to a licensee for violations of Oregon Laws 2021, chapter 586, sections 1 to 14 or ORS 431A.183(2)(b) or ORS 431A.175.
- (f) "Licensee" means a premises that has been issued a Tobacco Retail License and the Applicant that applied for the License.
- (g) "Local law" includes any ordinance or code enacted by the County or any of the cities within the county regulating the qualifications for engaging in the retail sale of tobacco products or of inhalant delivery systems.
 - (h) "Local Public Health Authority" or "LPHA" has the meaning given in ORS 431.003.
- (i) "Local Public Health Authority Fee" or "LPHA Fee" means the fee adopted by the Governing Body of a Local Public Health Authority as allowed by Oregon Laws 2021, chapter 586, section 17.

- (j) "LPHA account" means the ACH eligible bank account designated by the Local Public Health Authority in which the department shall deposit the receipts from the collection of the Local Public Health Authority Fee.
- (j) "Tobacco Retail License" or "License" means the license required by Oregon Laws 2021, chapter 586, and issued by the Department.
- (k) "Tobacco Retail License Application" or "Application" means the initial application and each subsequent annual application for a Department issued Tobacco Retail License and any information required by the Department to be submitted with the Application.

(2) <u>Department Collection and Distribution of LPHA Fee.</u>

- (a) If the Governing Body of a Local Public Health Authority adopts a fee under Oregon Laws 2021, chapter 586, section 17 of, the DOR agrees, subject to the provisions in section (2)(b) of this Agreement, to collect the LPHA fee from Applicants at the same time the Department collects any State licensing fees from the Applicant.
- (b) The Governing Body of a Local Public Health Authority agrees to notify the Department of the initial LPHA Fee by November 1, 2021, thereafter the LPHA agrees to notify the Department of the fee amount annually by November 1 of each calendar year.
 - i. If the Governing Body of a Local Public Health Authority adopts a LPHA Fee with an effective date other than January 1 of any year, the LPHA agrees to notify the designated Department contact at least 60 calendar days prior to the effective date of the changed rate.
 - ii. The Governing Body of a Local Public Health Authority shall provide a copy of the local law enacting the LPHA Fee to the DOR designated contact.
 - iii. The DOR will confirm receipt of the fee notification and confirm the implementation date with the LPHA designee within 14 calendar days of notification and receipt of the code or ordinance.
 - iv. If the Governing Body of a Local Public Health Authority adopts a LPHA Fee with an effective date which is less than 60 calendar days from the date the Governing Body of a Local Public Health Authority provides the DOR notice of the changed or adopted fee and a copy of the code or ordinance enacting or amending the fee, the DOR will begin collection of the LPHA Fee for applications received on or after 60 calendar days from the date the DOR confirms to the LPHA that the DOR received notice of the new or changed fee.
 - (c) The DOR agrees to distribute the LPHA fees to the specified LPHA account on a quarterly basis. The LPHA shall provide ACH account information for the transfer of fee proceeds at least 30 days prior to the initial transfer in January 2022.

(3) Recovery of Overpayments.

If the amount of the LPHA Fee paid to the LPHA under this Agreement, exceeds the amount to which the LPHA is entitled, the Department may, after notifying the LPHA in writing, withhold from later payments due to the LPHA under this Agreement, such amounts, over such periods of time, as are necessary to recover the amount of the overpayment.

(4) Information Sharing

- i. Upon request, the LPHA agrees to provide the Department access to view the results from the LPHA's, or the LPHA's designee's, inspections or investigations to enforce or administer standards regulating the retail sale of tobacco products and inhalant delivery systems authorized Oregon Laws 2021, chapter 586, section 17(2)(a).
- ii. The LPHA agrees to provide the Department with a copy of any final order establishing that the licensee is in violation of the local ordinance within 10 business days of the issuance of the final order.
- iii. To the extent otherwise allowed by law and this Agreement, the Department agrees to provide the LPHA a copy of an Application submitted by An applicant upon the LPHA's request.
- iv. A Governing Body of a Local Public Health Authority shall provide the DOR designee a copy of any ordinance adopting additional qualifications for engaging in the retail sale of tobacco products and inhalant delivery systems applicable in the jurisdiction of the governing body of a local public health authority enacted pursuant to Oregon Laws 2021, chapter 586, section 17.
- (5) <u>Limits and Conditions</u>. To the extent limited by applicable provisions of Article XI of the Oregon Constitution or other governing law, and within the limits of the Oregon Tort Claims Act applicable respectively to the Department and the LPHA, each party shall indemnify the other for damage to life or property arising from their respective duties and obligations under this Agreement, provided neither party shall be required to indemnify the other for any such liability arising out of a party's own negligent or wrongful acts.

(6) Confidentiality.

- (a) Confidential Information may be disclosed only to the LPHA by the Department for purposes of carrying out the administration of the Tobacco Retail License program and collection of the LPHA Fee. Requests for Confidential Information shall be made by the LPHA by giving not less than ten (10) days' notice to the Department, stating the information desired, the purposes of the request, and the use to be made of such information. If the compilation of information is not feasible, the Department shall so advise the LPHA.
- (b) ORS 314.840(3) requires that employees and representatives of the LPHA who receive Confidential Information must be advised in writing of the provisions of ORS 314.835

and 314.991(3), relating to the penalties for unlawful disclosure. Prior to being given access to Confidential Information, all LPHA employees involved in the performance of this Agreement must review the DOR Secrecy Clause and sign the DOR Secrecy Laws Certificate (substantially in the form of Exhibit A, attached hereto and by this reference incorporated herein) certifying the employee understands the confidentiality laws and the penalties for violating them. Annually thereafter, (on or before a date specified by the Department), such LPHA employees must review and sign the latest versions of the Secrecy Clause and the Secrecy Laws Certificate. All signed Secrecy Laws Certificates must be immediately emailed to both the designated Department Authorized Representative (indicated below) and the Department's Disclosure Office (disclosure.office@oregon.gov). When the employee terminates employment with the LPHA, the LPHA will forward the certificate to the Department's Disclosure Officer indicating the employee is no longer employed by the LPHA. A listing of every person authorized to request and receive Confidential Information identified in this Agreement will be sent to the following designated representative:

Marlene Putman Administrator mputman@co.tillamook.or.us

Tara Stevens
Public Health Program Representative tstevens@co.tillamook.or.us

- (c) Upon request and pursuant to the instructions of the DOR, the LPHA shall return or destroy all copies of Confidential Information provided by the DOR to the LPHA, and the LPHA shall certify in writing the return or destruction of all such Confidential Information.
- (d) The administrative rules implementing ORS 314.835 and ORS 314.840 as amended from time to time during the term of this Agreement, shall apply to this Agreement.
- (7) Term. The term of this Agreement shall be from the date it is executed by all parties to the day it is terminated by operation of law or by either party at its discretion upon at least ninety (90) days prior written notice. Prior to the termination date specified in written notice provided under this section or Section 15 below, the LPHA and the Department will continue to perform their respective duties and obligations of under this Agreement. After the termination date, the Department will cease all collection and other activities under this Agreement, unless prior to the termination date the Department and the LPHA agree in writing that the Department may continue actions that are pending before court or are being collected after judgment or stipulation. In addition, after the termination date the Department will continue to remit to the LPHA any LPHA Fees received by the Department, after deduction of the Department's actual costs, until all matters pending on the date of termination have been resolved or collected. The Department will administer the collection of the LPHA Fee for the LPHA for each calendar quarter commencing after this Agreement is executed. However, if this Agreement is fully

executed on or before the 15th day of the calendar quarter, the Department will administer the LPHA Fee for the quarter in which this Agreement is executed.

- (8) <u>Default and Remedies</u>. A party shall be in default under this Agreement if it fails to perform any of its duties and obligations under this Agreement and fails to cure such nonperformance within ninety (90) days after the other party provides written notice specifying the nature of the nonperformance. If the nonperforming party does not cure its nonperformance or provide a satisfactory explanation to the other party of its performance under this Agreement, the other party may terminate this Agreement immediately or at a later date specified in written notice provided to the nonperforming party. In addition to termination of this Agreement, in the event of default by a nonperforming party, the other party may pursue any remedies available in law or equity, including an action for specific performance.
 - (9) Notices. All notices, documents, and information shall be sent as follows:

Marlene Putman, Administrator John Galvin, TRL Section Manger

Email: mputman@co.tillamook.or.us Email: TobRetailLicensing@dor.oregon.gov

Tillamook County Oregon Department of Revenue

Tobacco Licensing Program

- (10) <u>Amendments</u>. The provisions of this Agreement shall not be waived, altered, modified, supplemented, or amended, in any manner whatsoever, except by written instrument signed by both parties.
- (11) <u>Successors and Assigns</u>. This Agreement shall be binding and inure to the benefit of the parties, their assigns, and successors.
- (12) <u>Severability</u>. If any provision of this Agreement shall be held invalid or unenforceable by any court of competent jurisdiction, such holding shall not invalidate or render unenforceable any other provision hereof.
- (13) <u>Representations</u>. Each party represents to the other that the making and performance of this Agreement: (a) have been duly authorized by its governing body or official, (b) does not and will not violate any provision of any applicable law, rule, regulation, or order of any court, regulatory commission, board or other administrative agency or any provision of any applicable local charter or other organizational document, and (c) do not and will not result in the breach of, or constitute a default or require any consent under any other agreement or instrument to which the party is bound.

Each party represents that this Agreement, when fully executed and delivered will constitute a legal, valid and binding obligation of the party in accordance with its terms, and that

the person signing below is the authorized representative of the party with full power and authority to bind that person's principal to this Agreement.

- (14) Governing Law, Consent to Jurisdiction. This Agreement shall be governed by and construed in accordance with the laws of the State of Oregon without regard to principles of conflicts of law. Any claim, action, suit, or proceeding (collectively "Claim") between the Department and the LPHA regarding the enforcement or interpretation of this Agreement shall be brought and conducted solely and exclusively within the Circuit Court of Marion County for the State of Oregon.
- (15) <u>Nonappropriation</u>. The obligation of each party to perform its duties under this Agreement is conditioned upon the party receiving funding, appropriations, limitation, allotment, or other expenditure authority sufficient to allow the party, in the exercise of its reasonable administrative discretion, to meet its obligations under this Agreement. Nothing in this Agreement may be construed as permitting any violation of Article XI, sections 7 or 10 of the Oregon Constitution or any other law limiting the activities, liabilities or monetary obligations of each party.
- (16) <u>Survival</u>. All rights and obligations of the parties under this Agreement will cease upon termination of the Agreement, other than the rights and obligations arising under Sections 12, 14, and 15, and those rights and obligations that by their express terms survive termination of this Agreement. However, termination of this Agreement will not prejudice any rights or obligations accruing to a party prior to termination.
- (17) <u>Force Majeure</u>. Neither party is responsible for any failure to perform or any delay in performance of an obligation under this Agreement caused by fire, civil unrest, labor unrest, natural causes, or war, which is beyond that party's reasonable control. Each party shall, however, make all reasonable efforts to remove or eliminate such cause of failure to perform or delay in performance and shall, upon the cessation of the cause, diligently pursue performance of its obligation under this Agreement.
- (18) <u>Counterparts.</u> This Agreement may be executed in counterparts, all of which when taken together shall constitute one agreement, notwithstanding that all parties are not signatories to the same counterpart. Each copy of this Agreement so executed constitutes an original.
- (19) <u>Merger</u>. This Agreement and any exhibits constitute the entire agreement between the parties on the subject matter hereof. There are no understandings, agreements or presentations, oral or written, not specified herein regarding this Agreement.

Oregon Department of Revenue	LPHA:
Name/Title:	Name/Title:
Signature:	Signature:
Date signed:	Date signed:

EXHIBIT A

DOR

SECRECY CLAUSE

and

SECRECY LAWS CERTIFICATE

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SECRECY CLAUSE

Taxpayer information is confidential and protected by Oregon law. Only authorized persons may have access to taxpayer information, or to secure buildings where taxpayer information is handled. Oregon law requires that you sign a Secrecy Certificate before being allowed access to this confidential information or secure areas. By signing the certificate, you certify that you understand the confidentiality laws and the penalties for violating them.

This applies to everyone with access to taxpayer information, including:

- · Department of Revenue employees
- Employees of other government agencies
- Vendors and contractors
- Business partners

Penalties for unauthorized disclosure of state tax information

- Income tax*—Class C felony; up to \$125,000 fine; up to five years imprisonment; dismissal from state employment; no public office for five years. [ORS 314.991(2)]
- Inheritance tax—Class C felony; up to \$125,000 fine; up to five years imprisonment; dismissal from state employment; no public office for five years. [ORS 118.990(3)]
- Industrial property tax—Up to \$10,000 fine; up to one year imprisonment. [ORS 308.990(5)]
- Timber tax—Up to \$5,000 fine; dismissal from state employment. (ORS 321.686)
- Employment Department—May result in dismissal from state employment, or other discipline. [ORS 657.665(6)]
- * These provisions also apply to transient lodging tax (ORS 320.330), cigarette tax (ORS 323.403), tobacco products tax (ORS 323.595), emergency communications tax (ORS 403.230), oil and gas production tax (ORS 324.170), hazardous substances tax (ORS 453.410), and petroleum products tax (ORS 465.124).

Penalties for unauthorized disclosure of federal tax information

- IRC Sect. 7213—Felony; up to \$5,000 fine; imprisonment of up to five years; cost of prosecution, damages**.
- IRC Sect. 7213A—Up to \$1,000 fine; imprisonment of up to one year; cost of prosecution, damages**.
- ** Damages may include \$1,000 per act, actual damages, punitive damages, cost of legal action, attorney fees. See Section 7431.

Instructions

Please read the following laws. They explain the types of information that are confidential. If you have questions during your employment or performance of duties, ask your supervisor or a Disclosure officer before accessing or disclosing information.

After reading this information, fill out the last page and return it to the Department of Revenue. Keep the other pages for your records.

Oregon Income Tax Laws

ORS 314.835

(1) Except as otherwise specifically provided in rules adopted under ORS 305.193 or in other law, it shall be unlawful for the Department of Revenue or any officer or employee of the department to divulge or make known in any manner the amount of income, expense, deduction, exclusion or credit or any particulars set forth or disclosed in any report or return required in the administration of ORS 310.630 to 310.706, required in the administration of any local tax pursuant to ORS 305.620, or required under a law imposing a tax upon or measured by net income. It shall be unlawful for any person or entity to whom information is disclosed or given by the department pursuant to ORS 314.840 (2) or any other provision of state law to divulge or use such information for any purpose other than that specified in the provisions of law authorizing the use or disclosure. No subpoena or judicial order shall be issued compelling the department or any of its officers or employees, or any person who has acquired information pursuant to ORS 314.840 (2) or any other provision of state law to divulge or make known the amount of income, expense, deduction, exclusion or credit or any particulars set forth or disclosed in any report or return except where the taxpayer's liability for income tax is to be adjudicated by the court from which such process issues.

(2) As used in this section:

- (a) "Officer," "employee" or "person" includes an authorized representative of the officer, employee or person, or any former officer, employee or person, or an authorized representative of such former officer, employee or person.
- (b) "Particulars" includes, but is not limited to, a taxpayer's name, address, telephone number, Social Security number, employer identification number or other taxpayer identification number and the amount of refund claimed by or granted to a taxpayer.

ORS 314.991

(2) Violation of ORS 314.835 is a Class C felony. If the offender is an officer or employee of the state the offender shall be dismissed from office and shall be incapable of holding any public office in this state for a period of five years thereafter.

Applicability to other tax programs

The above provisions of ORS 314, concerning the confidentiality of returns and penalties, also apply to:

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 Transient lodging tax 	ORS 320.330
Cigarette tax	ORS 323.403
 Tobacco products tax 	ORS 323.595
Emergency communications tax	ORS 403.230
 Oil and gas production tax 	ORS 324.170
 Hazardous substances tax 	ORS 453.410
Petroleum products tax	ORS 465.124

Oregon Inheritance Tax Laws

ORS 118.525

(1) It shall be unlawful for the Department of Revenue or any of its officers or employees to divulge or make known in any manner any particulars disclosed in any return or supporting data required under this chapter. Except for executors or beneficiaries and their authorized representatives, it shall be unlawful for any person or entity who has acquired information pursuant to subsections (3) and (4) of this section to divulge or make known such information for any purpose other than that specified in the provisions of law authorizing the use or disclosure. No subpoena or judicial order shall be issued compelling the department, or its officers or employees, or persons described in subsections (3) and (4) of this section, to divulge or make known any particulars disclosed in any such return or supporting data except where the liability for inheritance taxes is to be adjudicated by the Oregon Tax Court. Nothing in this section shall prohibit the publication of statistics so classified as to prevent the identification of particulars in any return or supporting data covered by this section.

(2) As used in this section:

- (a) "Officer," "employee" or "person" includes an authorized representative of the officer, employee or person, or former officer, employee or person, or an authorized representative of such former officer, employee or person.
- (b) "Particulars" includes, but is not limited to, a taxpayer's name, address, telephone number, Social Security number and the amount of refund claimed by or granted to a taxpayer.

ORS 118.990

(3) Violation of ORS 118.525 is a Class C felony. If the offender is an officer or employee of the state the offender shall be dismissed from office and shall be incapable of holding any public office in this state for a period of five years thereafter.

Oregon Property Tax Laws

ORS 308.290

(11)(a) All returns filed under the provisions of this section and ORS 308.525 and 308.810 are confidential records of the Department of Revenue or the county assessor's office in which the returns are filed or of the office to which the returns are forwarded under paragraph (b) of this subsection.

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ORS 308.413

- (1) Any information furnished to the county assessor or to the Department of Revenue under ORS 308.411 which is obtained upon the condition that it be kept confidential shall be confidential records of the office in which the information is kept, except as follows:
 - (a) All information furnished to the county assessor shall be available to the department and all information furnished to the department shall be available to the county assessor.
 - (b) All information furnished to the county assessor or department shall be available to any reviewing authority in any subsequent appeal.
 - (c) The department may publish statistics based on the information furnished if the statistics are so classified as to prevent the identification of the particular industrial plant.
- (2) The Department of Revenue shall make rules governing the confidentiality of information under this section.
- (3) Each officer or employee of the Department of Revenue or the office of the county assessor to whom disclosure or access of the information made confidential under subsection (1) of this section is given, prior to beginning employment or the performance of duties involving such disclosure, shall be advised in writing of the provisions of this section and ORS 308.990 (5) relating to penalties for the violation of this section, and shall as a condition of employment or performance of duties execute a certificate for the department or the assessor in a form prescribed by the department, stating in substance that the person has read this section and ORS 308.990 (5), that these sections have been explained to the person and that the person is aware of the penalties for violation of this section.

ORS 308.990

(5) Subject to ORS 153.022, any willful violation of ORS 308.413 or of any rules adopted under ORS 308.413 is punishable, upon conviction, by a fine not exceeding \$10,000, or by imprisonment in the county jail for not more than one year, or by both.

Forestland Tax Laws

ORS 321.682

(1) Except as otherwise specifically provided by law, it shall be unlawful for the Department of Revenue or any officer or employee of the department to divulge or make known in any manner the amount of the tax or any particulars set forth or disclosed in any report or return required to be filed under ORS 321.045 or 321.741 or any appraisal data collected to make determinations of specially assessed value of forest-land pursuant to ORS 321.201 to 321.222. It shall be unlawful for any person or entity to whom information is disclosed or given by the department pursuant to ORS 321.684 (2) or any other provision of state law to divulge or use such information for any purpose other than that specified in the provisions of law authorizing the use or disclosure. No subpoena 150-800-033 (Rev. 2-11)

or judicial order shall be issued compelling the department or any of its officers or employees, or any person who has acquired information pursuant to ORS 321.684 (2) or any other provision of state law, to divulge or make known the amount of tax or any particulars set forth or disclosed in any report or return except where the taxpayer's liability for timber tax is to be adjudicated by the court from which such process issues.

(2) As used in this section, "officer," "employee" or "person" includes an authorized representative of the officer, employee or person, or any former officer, employee or person, or an authorized representative of such former officer, employee or person.

ORS 321.686

Violation of ORS 321.682 is subject to a fine not exceeding \$5,000 or, if committed by an officer or employee of the state, dismissal or removal from office or employment, or both fine and dismissal or removal from office or employment.

Oregon Employment Department Laws

ORS 657.665

(4)The Employment Department may: ... (i) Disclose information to the Department of Revenue for the purpose of performing its duties under ORS 293.250 or under the revenue and tax laws of this state. The information disclosed may include the names and addresses of employers and employees and payroll data of employers and employees. The information disclosed is confidential and may not be disclosed by the Department of Revenue in any manner that would identify an employing unit or employee except to the extent necessary to carry out the department's duties under ORS 293.250 or in auditing or reviewing any report or return required or permitted to be filed under the revenue and tax laws administered by the department. The Department of Revenue may not disclose any information received to any private collection agency or for any other purpose. If the information disclosed under this paragraph is not prepared for the use of the Employment Department, the costs of disclosing the information shall be paid by the Department of Revenue.

(6) Any person or any officer or employee of an entity to whom information is disclosed by the Employment Department under this section who divulges or uses the information for any purpose other than that specified in the provision of law or agreement authorizing the use or disclosure may be disqualified from performing any service under contract or disqualified from holding any appointment or employment with the state agency that engaged or employed that person, officer or employee. The Employment Department may immediately cancel or modify any information sharing agreement with an entity when a person or an officer or employee of that entity discloses confidential information, other than as specified in law or agreement.

3



SECRECY LAWS CERTIFICATE

Required by ORS 314.840(3), ORS 118.525(6), ORS 308.413(3), ORS 321.684

I have read the laws prohibiting disclosure of confidential information for the tax programs below.

The laws have been explained to me.

I have been furnished with a copy of the laws.

I understand Oregon's disclosure laws and the penalties for violating them.

Income tax	ORS 314.835; ORS 314.991(2)
Inheritance tax	ORS 118.525(1); ORS 118.990(3)
Industrial property tax	ORS 308.290(11); ORS 308.413; ORS 308.990(5)
Forestland tax	ORS 321.682; ORS 321.686
Employment Department tax	ORS 657.665(4)(i) and (6)
Transient lodging tax	ORS 320.330
Cigarette tax	ORS 323.403
Tobacco products tax	ORS 323.595
Emergency communications tax	ORS 403.230
Oil and gas production tax	ORS 324.170
Hazardous substances tax	ORS 453.410
Petroleum products tax	ORS 465.124

Federal tax laws IRC Sections 7213, 7213A, 7431

VENDORS, CONTRACTORS, BUSINESS PARTNERS		
PRINT your full name	Business telephone number	
Print full name of business or organization for which you are acting in an official capa	city	
Address of business or organization	SSN (Collection agency employees only)	
What is the nature of your business?	Duration of contract or visit	
Revenue contact	Area where you'll be working	
Signature X	Date	
REVENUE EM	PLOYEES	
PRINT your full name	Date	
Signature	I	
X		
AGENCY	/ USE	
In Compliance	Not in Compliance	

150-800-033 (Rev. 2-11)

EXHIBIT B

State of Oregon

Tobacco Retail License



Tobacco Retail License

Premises Address:
Grunter's Tobacco LLC
DBA: Grunter's Hut #12
123 South North St. Ave.
Salem, OR 97301

License is effective for the specified dates or until canceled, suspended, or revoked This license may be revoked for failure to comply with federal, state and local laws

Signature
Name Typed Out
Title
OREGON DEPARTMENT OF REVENUE

License #:

Expiration Date: 12/31/2022

Effective Date:

R654020

1/1/2022

License must be prominently displayed in the location for which it was issued

License is not transferable

Exhibit C

State of Oregon

Tobacco Retail License Application







