

Chapter 473

Liquor Manufacturing and Importing Tax

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ATTY. GEN. OPINIONS: Licensee as political candidate, 1954-56, p 17; population basis for apportionment of funds, 1958-60, p 382; legality of licensee selling packaged beer and wine offering prizes to customers, 1966-68, p 586.

473.010

CASE CITATIONS: Liquor Control Comm. v. Coe, (1940) 163 Or 646, 99 P2d 29.

ATTY. GEN. OPINIONS: Taxing privilege of doing business as measured by sales volume, 1932-34, p 628.

473.020

ATTY. GEN. OPINIONS: Authority to clarify ambiguous provisions and prescribe conditions of regulation and control, 1950-52, p 281.

473.030

NOTES OF DECISIONS

The federal court has no jurisdiction of an action for an interlocutory injunction to enjoin the enforcement of the Oregon Liquor Revenue Act where the only jurisdictional allegation is that "the complainant's purchase of beer from time to time for resale will amount to a sum in excess of \$3000." Crater Lake Nat. Park Co. v. Ore. Liquor Control Comm., (1938) 23 F Supp 316.

The word "importing," as used in this provision, is to be given its customary meaning; it means the bringing of merchandise into the state from some point outside the state, as opposed to the exporting of merchandise from the state. Liquor Control Comm. v. Anderson Food Markets, (1939) 160 Or 646, 87 P2d 206.

Commission's complaint seeking recovery of privilege taxes was not required to state defensive matters. Liquor Control Comm. v. Coe, (1940) 163 Or 646, 99 P2d 29.

The sufficiency of the commission's complaint was not affected by the fact that defendants were not liable to pay tax on some of the beer imported. Id.

Purchasers of beer manufactured in Washington which had been brought into Oregon by the seller and thereafter delivered to the purchasers in Washington were not subject to the privilege tax for importing beer again into Oregon. Id.

FURTHER CITATIONS: Pacific Fruit & Prod. Co. v. Ore. Liquor Control Comm., (1941) 41 F Supp 175; City of Coos Bay v. Eagles Lodge, (1946) 179 Or 83, 170 P2d 389.

473.050

CASE CITATIONS: Liquor Control Comm. v. Coe, (1940) 163 Or 646, 99 P2d 29.

473.120

NOTES OF DECISIONS

The commission is authorized to maintain an action to recover privilege taxes. Liquor Control Comm. v. Coe, (1940) 163 Or 646, 99 P2d 29.

The commission may employ private counsel to prosecute an action to collect privilege taxes on imported beer. Id.

473.190

NOTES OF DECISIONS

Before the 1949 amendment, the provision prohibiting a city from imposing a tax in connection with the production, sale or handling of alcoholic or malt beverages was state-wide in its scope and prevailed over any charter provision or city ordinance which was in direct conflict therewith. City of Coos Bay v. Eagles Lodge, (1946) 179 Or 83, 170 P2d 389.

ATTY. GEN. OPINIONS: A city which has prohibited the sale of alcoholic liquor containing over four percent of alcohol by weight as entitled to receive its proportionate share of revenues derived from the privilege tax on the distribution and manufacture of alcoholic liquor, 1944-46, p 112; finality of census taken under the supervision of the Secretary of State, 1946-48, p 439; limitation on use of liquor funds, 1946-48, p 452; right of disincorporated city to receive a pro rata share of liquor revenues, 1948-50, p 458; population determination on special federal census, 1952-54, p 189; population determined by supplemental certificate, 1958-60, p 382; use of revised certificate of census board in distribution of funds, 1960-62, p 153; operation of 1967 amendment, 1966-68, p 312; effect of 1967 amendment for distribution of revenues, 1966-68, p 571.

LAW REVIEW CITATIONS: 4 WLJ 476.