

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Tobacco Tax

|                        |   |                       |
|------------------------|---|-----------------------|
| COTTAGE GROVE INC.,    | ) |                       |
|                        | ) |                       |
| Plaintiff,             | ) | TC-MD 150480N         |
|                        | ) |                       |
| v.                     | ) |                       |
|                        | ) |                       |
| DEPARTMENT OF REVENUE, | ) |                       |
| State of Oregon,       | ) |                       |
|                        | ) |                       |
| Defendant.             | ) | <b>FINAL DECISION</b> |

This Final Decision incorporates without change the court’s Decision, entered March 7, 2016. The court did not receive a statement of costs and disbursements within 14 days after its Decision was entered. *See* TCR-MD 16 C(1).

This matter is before the court on the parties’ agreement.

Plaintiff filed its Complaint on November 16, 2015, challenging Defendant’s Notice of Determination and Assessment dated August 17, 2015, for the period ending June 30, 2015. A case management conference was held January 19, 2016, during which Plaintiff agreed to send invoices for moist snuff to Defendant and Defendant agreed to file written recommendations upon reviewing Plaintiff’s invoices. On February 1, 2016, Defendant filed its Response (recommendations) stating that Defendant will

“abate the tax and penalty and interest applicable to those two Kayak moist snuff items. [Defendant] proposes to abate \$620.60 tax, plus \$620.60 penalty, plus applicable interest.

“The billings for the cigar amounts will remain. Remaining, will be \$21.00 of tax, plus \$21.00 of penalty, plus applicable interest.

“ \* \* \* Plaintiff has already paid the entire original billing amount, so he will receive a refund of the abated tax, penalty and interest amounts, totaling approximately \$1,265.29, plus additional interest after the date the original billing was paid.”

On March 1, 2016, Plaintiff's authorized representative filed a response, stating that Plaintiff "accept[s] [D]efendant's recommendation in full." Because the parties are in agreement this matter is ready for Decision. Now, therefore,

IT IS THE DECISION OF THIS COURT that, as agreed by the parties for the period ending June 30, 2015, Plaintiff owes tobacco tax of \$21.00 and a penalty of \$21.00. The tax of \$620.60 and the penalty of \$620.60 previously assessed by Defendant on two Kayak moist snuff items will be abated.

Dated this \_\_\_\_ day of March 2016.

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ALLISON R. BOOMER  
MAGISTRATE

***If you want to appeal this Final Decision, file a complaint in the Regular Division of the Oregon Tax Court, by mailing to: 1163 State Street, Salem, OR 97301-2563; or by hand delivery to: Fourth Floor, 1241 State Street, Salem, OR.***

***Your complaint must be submitted within 60 days after the date of the Final Decision or this Final Decision cannot be changed. TCR-MD 19 B.***

***This document was filed and entered on March 24, 2016.***