

REVENUE IMPACT OF PROPOSED LEGISLATION

74th Oregon Legislative Assembly
2007 Regular Session
Legislative Revenue Office

Bill Number:	HB 3114
Revenue Area:	Amusement Device
Economist:	Mazen Malik
Date:	04-16-07

Measure Description:

Increases amusement device tax to fund Oregon Youth Conservation Corps. Applies in the tax year and to the devices in operation after January 1, 2008.

Revenue Impact:

(\$ Thousands)	2007-08	2008-09	2007-09 Biennium	2009-11 Biennium
State Other Funds OYCC	\$116.7	\$117.5	\$234.2	\$237.5

Impact Explanation:

This bill ORS 320.013 imposes a \$10 additional tax on each device to directly benefit the Oregon Youth Conversation corps. At end of the 2006 fiscal year, 2,122 retailers, which would be affected, operate 11,487 devices. A \$10.00 increase per machine would net an increase of \$115,000 for a year or \$230,000 for a biennium. Although, the increase in number of devices does not follow the lottery revenue increase, the increase in revenue per device is much higher. The level of growth in the devices will be fashioned after half the rate of growth in population. The reduced rate of growth will reflect the amounts of population that is at an age that can attend OLCC regulated establishments. (1.49%) in FY 08 from FY 2006, (0.71%) for FY 09. In the 2009-11 Biennium (1.4%).

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