

**2007 Regular Legislative Session**  
**FISCAL ANALYSIS OF PROPOSED LEGISLATION**  
**Prepared by the Oregon Legislative Fiscal Office**

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**MEASURE NUMBER:** HB 2196                      **STATUS:** A Engrossed  
**SUBJECT:** Modifies amount of tax that can be imposed by the Oregon State Boxing and Wrestling Commission.  
**GOVERNMENT UNIT AFFECTED:** Oregon State Police  
**PREPARED BY:** Tim Walker  
**REVIEWED BY:** Doug Wilson  
**DATE:** April 23, 2007

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	<u><b>2007-2009</b></u>	<u><b>2009-2011</b></u>
<b>EXPENDITURES:</b> See Comments		

**REVENUES:**  
See Comments

**EFFECTIVE DATE:** January 1, 2008

**GOVERNOR'S BUDGET:** This bill is not anticipated by the Governor's recommended budget.

**LOCAL GOVERNMENT MANDATE:** This bill does not affect local governments' service levels or shared revenues sufficient to trigger Section 15, Article XI of the Oregon Constitution.

**COMMENTS:** This bill allows the Oregon State Boxing and Wrestling Commission to raise the tax imposed on gross receipts from the sale of tickets or other admissions indicia to a professional boxing, or wrestling event or an entertainment wrestling event held within the state. The Commission currently charges 6 percent and this bill caps the maximum amount at 10 percent. At this time the Commission has stated that they do not have immediate plans to increase the tax and therefore the fiscal impact is indeterminate at this time.