

House Bill 3053

Sponsored by COMMITTEE ON REVENUE

SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**.

Imposes tax on casino gaming gross receipts. Excludes Oregon State Lottery Commission administered games and casinos for which tax is prohibited under United States Constitution or laws or treaties of United States, including tribal operated casinos.

Applies to casino gaming gross receipts realized on or after January 1, 2008.

A BILL FOR AN ACT

1
2 Relating to casino gaming gross receipts taxes; and providing for revenue raising that requires ap-
3 proval by a three-fifths majority.

4 **Be It Enacted by the People of the State of Oregon:**

SECTION 1. As used in sections 1 to 3 of this 2007 Act:

6 (1) **"Casino" means a business enterprise that engages in casino gaming.**

7 (2) **"Casino gaming" means operations engaged in as a trade or business and that involve**
8 **playing games with cards, dice, equipment or any mechanical, electromechanical or elec-**
9 **tronic device or machine for money, property, checks, credit or representation of value.**

10 (3) **"Gross receipts" means the sum total of:**

11 (a) **Cash received as winnings;**

12 (b) **Cash received in payment for credit extended by a casino to a patron for purposes of**
13 **gaming; and**

14 (c) **Compensation received for conducting any game in which the casino is not a party**
15 **to a wager.**

16 **SECTION 2. (1) A six percent gross receipts tax is imposed on the gross receipts of ca-**
17 **sino gaming operations occurring in this state.**

18 (2) **The tax imposed under subsection (1) of this section does not apply to:**

19 (a) **Any games administered by the Oregon State Lottery Commission; or**

20 (b) **Any casinos, the taxation of which is prohibited under the United States Constitution**
21 **or laws or treaties of the United States, including tribal operated casinos.**

22 (3) **The tax imposed under this section shall be reported and paid to the Department of**
23 **Revenue no later than the 20th day of the month following the month for which the tax was**
24 **imposed. The department shall promulgate forms and instructions for reporting and paying**
25 **the tax.**

26 (4) **The department may adopt rules for purposes of implementing and administering the**
27 **tax.**

28 (5) **Unless the context requires otherwise, the provisions of ORS chapters 305, 314 and**
29 **316 as to the audit and examination of reports and returns, determination of deficiencies,**
30 **assessments, claims for refunds, penalties, interest, jeopardy assessments, warrants, con-**

NOTE: Matter in **boldfaced** type in an amended section is new; matter [*italic and bracketed*] is existing law to be omitted. New sections are in **boldfaced** type.

1 ferences and appeals to the Oregon Tax Court and procedures relating thereto, apply to
2 sections 1 to 3 of this 2007 Act as if the tax were a tax imposed on or measured by net in-
3 come.

4 **SECTION 3.** All moneys received by the Department of Revenue under sections 1 to 3 of
5 this 2007 Act shall be paid to the State Treasurer and held in a suspense account established
6 under ORS 293.445. After payment of refunds, the balance of the moneys received shall be
7 paid into the General Fund as miscellaneous receipts available for any expenditure for which
8 General Fund moneys may be spent.

9 **SECTION 4.** Sections 1 to 3 of this 2007 Act apply to casino gaming gross receipts realized
10 on or after January 1, 2008.

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