

House Bill 3114

Sponsored by Representative ESQUIVEL, Senators PROZANSKI, WALKER; Representatives BOONE, DINGFELDER, WHISNANT

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**.

Increases amusement device tax to fund Oregon Youth Conservation Corps. Applies to tax years beginning on or after January 1, 2008, and devices that begin operating on or after January 1, 2008.

A BILL FOR AN ACT

1
2 Relating to amusement device taxes; creating new provisions; amending ORS 320.013; and providing
3 for revenue raising that requires approval by a three-fifths majority.

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

5 **SECTION 1.** ORS 320.013 is amended to read:

6 320.013. (1) In addition to the excise tax imposed by ORS 320.011, an excise tax is imposed upon
7 every person for the privilege of operating an amusement device within this state. The tax shall be
8 [*\$10*] **\$20** for each amusement device operated during the tax year.

9 (2) All moneys received from the tax imposed under subsection (1) of this section, not including
10 penalties, shall be paid by the Department of Revenue into the State Treasury quarterly and are
11 continuously appropriated to **the Department of Community Colleges and Workforce Develop-**
12 **ment** to pay the expenses of the state and local programs of the Oregon Youth Conservation Corps
13 established under ORS 418.650 to 418.663.

14 **SECTION 2.** **The amendment to ORS 320.013 by section 1 of this 2007 Act applies to tax**
15 **years beginning on or after January 1, 2008, and to amusement device taxes due under ORS**
16 **320.016(2) for amusement devices that begin operating on or after January 1, 2008.**
17

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.