

2009 Regular Legislative Session
FISCAL ANALYSIS OF PROPOSED LEGISLATION
Prepared by the Oregon Legislative Fiscal Office

MEASURE NUMBER: HB 2749 **STATUS:** Original
SUBJECT: Increases amusement device tax
GOVERNMENT UNIT AFFECTED: Department of Revenue and Department of Community Colleges and Workforce Development
PREPARED BY: Dawn Farr
REVIEWED BY: Laurie Byerly and Steve Bender
DATE: April 13, 2009

	<u>2009-2011</u>	<u>2011-2013</u>
EXPENDITURES: See Comments.		

REVENUES:
See Comments.

EFFECTIVE DATE: January 1, 2010.

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: The bill increases amusement device tax from \$10 to \$20 to fund the Oregon Youth Conservation Corps; the increase applies to tax years beginning on or after January 1, 2010 and to taxes due for amusement devices that begin operating on or after July 1, 2010.

This fiscal impact statement is for the purpose of transmitting the measure from the House Committee on Environment and Water to the House Revenue Committee.

The Department of Community Colleges and Workforce Development anticipates an Other Funds fiscal impact associated with this bill, the amount of this impact is not known at this time.

The Department of Revenue anticipates a minimal fiscal impact associated with this bill that can be absorbed with existing resources.

A more complete fiscal analysis on the bill will be prepared as the measure is considered in the House Revenue Committee.