| MEASURE NUMBER: HB 2749   | STATUS: Original |                  |
|---|------------------|------------------|
| <b>SUBJECT:</b> Increases amusement device tax                              |                  |                  |
| GOVERNMENT UNIT AFFECTED: Department of Revenue and Department of Community |                  |                  |
| Colleges and Workforce Development  |                  |                  |
| PREPARED BY: Dawn Farr  |                  |                  |
| <b>REVIEWED BY:</b> Laurie Byerly and Steve Bender                          |                  |                  |
| <b>DATE:</b> May 12, 2009   | Revised          |                  |
|   | <u>2009-2011</u> | <u>2011-2013</u> |
| EXPENDITURES:   |                  |                  |
| See Comments.   |                  |                  |
| <b>REVENUES:</b>  |                  |                  |
| Department of Community Colleges and Workforce                              | Development      |                  |

EFFECTIVE DATE: January 1, 2010, operative July 1, 2010

Transfers In - Other Funds

**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.

\$

122,730

\$

245,460

**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 has been revised to reflect anticipated Other Funds revenues to the Department of Community Colleges and Workforce Development (CCWD).* 

CCWD anticipates receiving and additional \$122,730 in Other Funds revenues per year to pay expenses of the Oregon Youth Conservation Corps. Youth corps members work on community stewardship projects such as construction of trails, boat docks and disability access ramps, and restoration or preservation of wetlands, stream banks and historical and cultural sites. CCWD anticipates needing additional spending limitation to enable the Department to use the additional revenues that will be generated by the bill to fund additional projects.

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