

**REVENUE IMPACT OF
PROPOSED LEGISLATION**
75th Oregon Legislative Assembly
2009 Regular Session
Legislative Revenue Office

Bill Number: HB 2749 A
Area: Amusement Device Tax
Economist: Mazen Malik
Date: 6/11/2009

Measure Description:

Increases amusement device tax from \$10 to \$20 to fund the Oregon Youth Conservation Corps. 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. Conditions appropriation of funds on outreach plan and reports to the Legislative Assembly no later than July 1, 2012.

Revenue Impact:

The suggested doubling of the tax rate will generate about \$123,000 for the 2011 fiscal year (and the 2009-11 biennium). An increase of about \$246 thousand for the following biennia.

Impact Explanation:

This bill would amend ORS 320.013 to increase the annual tax on amusement devices (including the Lottery's Video Lottery terminals) from \$10 to \$20 beginning July 1, 2010. Lottery currently collects this tax for the Department of Revenue on the Video Lottery terminals that the Lottery owns. As of March 16, 2009, the Lottery had 12,273 Video Lottery terminals in operation.

Creates, Extends, or Expands Tax Expenditure: Yes No

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