

**REVENUE IMPACT OF
PROPOSED LEGISLATION**
Seventy-Sixth Oregon Legislative
Assembly
2011 Regular Session
Legislative Revenue Office

Bill Number: SB 829 - A
Revenue Area: Property Tax
Economist: Christine Broniak
Date: 4/25/11

Measure Description:

Changes type of restaurant allowed at winery located in exclusive farm use zone.

Revenue Impact (in \$Millions):

Indeterminate, see below.

Impact Explanation: The measure allows wineries that are operated as outright permitted uses to sell or deliver a wider range of goods or services. It also allows wineries to operate as outright permitted uses on parcels of land consisting of 80 contiguous acres if additional requirements are met. The measure does not change the taxation of wineries, but allows more wineries to be established in areas zoned for exclusive farm use. This will result in additional property tax revenues from these facilities. Increased wine production would also result in increased excise tax revenue and corporate income tax revenue. The size of this impact cannot be determined, as it depends on the establishment of wineries in these zones and the number, size and value of any additional wineries.

Creates, Extends, or Expands Tax Expenditure: Yes No