

**REVENUE IMPACT OF  
PROPOSED LEGISLATION**  
79th Oregon Legislative Assembly  
2017 Regular Session  
Legislative Revenue Office

Bill Number:	SB 76
Revenue Area:	Other Fund
Economist:	Dae Baek
Date:	2/11/2017

*Only Impacts on Original or Engrossed  
Versions are Considered Official*

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**The revenue impact of this measure is indeterminate for the following reasons:**

Currently, there is six percent tax on the gross receipts from ticket sales or admission fees in unarmed combat sports events. SB 76 limits the total tax from these receipts to \$50,000 per event.

The lack of cap on gross receipts tax has been considered a potential obstacle to holding large promotions in Oregon. This cap will provide an incentive for more frequent and large unarmed combat sports events in the state.

Changes in expected revenue from this cap are not easily quantifiable. However, when this cap leads to more and larger promotions in Oregon as expected, it is likely that more gross receipts tax can be raised than without the cap.