

February 18, 2026

The Honorable Members of the House Committee on Revenue  
Oregon State Legislature  
State Capitol  
900 Court Street, NE  
Salem, Oregon 97301

Re: Opposition to SB 1507A

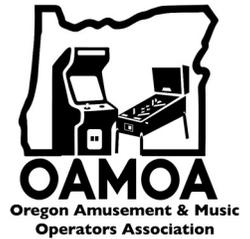
Dear House Members:

On behalf of the Oregon Amusement & Music Operators Association (Oregon AMOA), we respectfully submit this letter in strong opposition to SB 1507A.

For over 70 years, Oregon AMOA has represented and supported small, locally owned businesses throughout our state. Our members serve more than 11,800 restaurants, bars, and family entertainment centers across Oregon — establishments that provide safe, community-centered gathering places for families and adults seeking fun, affordable entertainment. These venues are not only social anchors in their communities; they are essential contributors to Oregon’s hospitality economy.

Following the significant challenges of the COVID-19 pandemic, our membership has worked tirelessly to rebound and help revitalize Oregon’s restaurant and bar sector. One of the most important tools enabling recovery has been the use of full depreciation to support capital investment. This provision allows our members to invest in new games and attractions that attract customers and drives traffic to struggling hospitality locations. Without the ability to efficiently depreciate equipment, many operators would be unable to continue making investments that keep establishments competitive and viable.

Unlike heavy industrial equipment such as mechanical lathes or long-term manufacturing assets, amusement and entertainment machines have short useful lives. Games typically last only three to five years before consumer demand shifts or technology becomes outdated. Restaurants and family entertainment centers rely on new, engaging equipment to keep their offerings fresh and relevant to customers. SB 1507A would make it significantly harder for our members to replace aging equipment and maintain the vibrant guest experiences that Oregon families expect.



Additionally, our members already contribute substantial property taxes and other local and state revenues. Imposing further financial constraints on capital investment will not strengthen local businesses; it will instead slow reinvestment, reduce competitiveness, and ultimately impact the very establishments that anchor Oregon’s hospitality industry.

The Oregon hospitality sector generates over \$19 billion in tax-paying revenue annually and employs more than 200,000 Oregonians. Policies that discourage reinvestment in entertainment and customer engagement tools directly affect this broader ecosystem. When restaurants and entertainment venues thrive, they hire more employees, generate greater tax revenue, and contribute to the vitality of their communities.

SB 1507A risks undermining that progress at a time when many small businesses are still recovering and operating on thin margins. We respectfully urge you to oppose SB 1507A and support policies that encourage reinvestment, innovation, and small business growth across Oregon.

Thank you for your time and consideration. We would welcome the opportunity to discuss the real-world impact this legislation would have on small business operators throughout our state.

Sincerely,

Jeff Whiteley

President

Oregon Amusement & Music Operators Association (Oregon AMOA)

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