

**REVENUE IMPACT OF  
PROPOSED LEGISLATION**  
81st Oregon Legislative Assembly  
2021 Regular Session  
Legislative Revenue Office

<b>Bill Number:</b>	<b>SB 165 - A</b>
<b>Revenue Area:</b>	<b>Other Funds</b>
<b>Economist:</b>	<b>Dae Baek</b>
<b>Date:</b>	<b>03/18/2021</b>

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

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**Measure Description:**

Changes the distribution of revenue raised in pari-mutuel betting conducted on historical horse racing, from percentage allocations to fixed payouts to Oregon horse organizations, including the Oregon Racing Commission. Starts such change in distribution in 2022.

**Revenue Impact:** No Impact on General Fund

**Impact Explanation:**

SB 165 as amended specifies that revenue distributions from wagers made on historical horse racing be fixed payouts, with an annual escalating clause, to various entities in horse racing community, including the Oregon Racing Commission. Current law distributes such revenue by percentage allocations. Revenue distributions from wagering at live horse racing events and at Off Track Betting locations in the state remain the same.

None of the money that the Oregon Racing Commission receives from wagers on historical horse racing flows into the General Fund.

**Creates, Extends, or Expands Tax Expenditure:** Yes  No