

**REVENUE IMPACT OF
PROPOSED LEGISLATION
83rd Oregon Legislative Assembly
2026 Regular Session
Legislative Revenue Office**

Bill Number: SB 1524
Revenue Area: Lottery
Economist: Dae Baek
Date: 02/09/2026

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

Measure Description:

Creates a continuing allocation of lottery revenues to support specified horse racing events and facilities.

Revenue Impact (in \$Millions):

This bill may have a revenue impact or an impact on the tax policy of this state or local governments. This statement is for the purpose of moving the bill to another committee. A full revenue impact analysis will be conducted as the bill is considered in the Senate Committee on Finance and Revenue.

Impact Explanation:

Creates, Extends, or Expands Tax Expenditure: Yes No

Further Analysis Required