

**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*

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**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