

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

<b>Bill Number:</b>	<b>SB 1524</b>
<b>Revenue Area:</b>	<b>Lottery</b>
<b>Economist:</b>	<b>Dae Baek</b>
<b>Date:</b>	<b>02/24/2026</b>

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

**Measure Description:**

Creates the Horse Racing Account. Allocates to the account, 0.3 percent of the net lottery proceeds. Lists the activities for use of the moneys in the account. Becomes operative on July 1, 2027.

**Revenue Impact (in \$Millions):**

	Fiscal Year		Biennium		
	2025-26	2026-27	2025-27	2027-29	2029-31
Horse Racing Account	\$0	\$0	\$0	\$5.7	\$6.0

**Impact Explanation:**

The measure establishes the Horse Racing Account and allocates 0.3 percent of the lottery proceeds to the account. The allocation first starts in the 2027-29 biennium. According to the March 2026 Oregon Economic and Revenue Forecast, the net lottery proceeds available for transfer in the biennium are estimated to be \$1.895 billion. The allocation to the account is 0.3 percent of that amount. The distribution to the account in the 2029-31 biennium is estimated to be \$6.0 million.

While the measure does not change the net lottery proceeds available for distribution, the allocation to this newly created account will result in less lottery resources for discretionary spending by the legislature.

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