

Secretary of State
STATEMENT OF NEED AND FISCAL IMPACT
A Notice of Proposed Rulemaking Hearing accompanies this form.

FILED
10-13-16 11:05 AM
ARCHIVES DIVISION
SECRETARY OF STATE

Department of Revenue
Agency and Division

150
Administrative Rules Chapter Number

Amusement device tax: Repeals rule defining devices subject to tax

Rule Caption (Not more than 15 words that reasonably identifies the subject matter of the agency's intended action.)

In the Matter of:

Administrative rules relating to amusement device tax administration

REPEAL: 150-320-0010

Statutory Authority:

ORS 305.100

Other Authority:

Statutes Implemented:

ORS 320.010

Need for the Rule(s):

150-320-0010 -- Repeal of the rule removes inconsistencies with Amusement Device Tax statutes regarding the types of devices that are subject to the tax.

Documents Relied Upon, and where they are available:

Oregon Revised Statutes, available online at www.oregonlegislature.gov or from the agency; and Oregon Administrative Rules, available online at http://sos.oregon.gov/archives/Pages/oregon_administrative_rules.aspx or from the agency.

Fiscal and Economic Impact:

There is no fiscal or economic impact due to these rule changes.

Statement of Cost of Compliance:

1. Impact on state agencies, units of local government and the public (ORS 183.335(2)(b)(E)):

There is no impact to state agencies or the counties, and de minimus impact on the public. The rule changes will make the department's rules consistent with the ADT statutes and do not affect the cost to comply.

2. Cost of compliance effect on small business (ORS 183.336):

a. Estimate the number of small business and types of businesses and industries with small businesses subject to the rule:

The Oregon restaurant industry includes approximately 9,600 "eating-and-drinking places" which employ roughly 144,000 employees i.e. an average of 15 employees per establishment. There are approximately 2,500 retail businesses in Oregon that offer video gambling. Based on this information, we estimate that there are approximately 2,500 businesses with fewer than 15 employees who are subject to this rule.

b. Projected reporting, recordkeeping and other administrative activities required for compliance, including costs of professional services:

There is a de minimis impact on those small businesses subject to the rules as these changes will make the department's rules consistent with the Amusement Device Tax statutes and do not affect projected reporting, record-keeping or other administrative activities or costs.

c. Equipment, supplies, labor and increased administration required for compliance:

None known.

How were small businesses involved in the development of this rule?

We did not involve small businesses or small business liaison groups because the department's rule has no bearing as written.

Administrative Rule Advisory Committee consulted?: No

If not, why?:

The Oregon Department of Revenue did not use a formal Advisory Committee for these rules. No Advisory Committee was consulted because the department's rule has no bearing as written. Therefore a committee is unlikely to provide further benefit.

11-22-2016 5:00 p.m.

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Last Day (m/d/yyyy) and Time
for public comment

Printed Name

Email Address