

**REVENUE IMPACT OF
PROPOSED LEGISLATION**
79th Oregon Legislative Assembly
2017 Regular Session
Legislative Revenue Office

Bill Number: HB 2744
Revenue Area: Transient Lodging Tax
Economist: Mazen Malik
Date: 04-09-2017

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

Measure Description:

Amends definition of "tourism-related facility" to include improvements to real property that have substantial purpose of supporting, promoting or accommodating tourism or tourist activities.

Revenue Impact (in \$Millions):

This statement is issued to facilitate the referral of this measure to the House Committee on Revenue.

Impact Explanation:

House Bill 2744 would add improvements to real property which support, promote, or accommodate tourism to the definition of tourism-related facilities. The measure would also add maintenance costs relating to tourism-related facilities as a permissible way for new or increased lodging taxes. House Bill 2744 would also repeal the requirement that local governments that agreed on or before July 1, 2003 to increase percentage of TLT revenues expended to fund tourism promotion or tourism-related facilities must increase the percentage as agreed.

A more detailed analysis of these changes will be performed as the Committee on Revenue examines this measure.

Creates, Extends, or Expands Tax Expenditure: Yes No

Further Analysis Required