

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

Bill Number:	HB 2400
Revenue Area:	Transient Lodging Tax
Economist:	Mazen Malik
Date:	03-30-2017

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

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**The revenue impact of this measure is indeterminate for the following reasons:**

The measure will improve and streamline collections and compliance with current law. If the new enforcement increases compliance, the revenue to local governments that impose local tax may increase. However, the new measures might not find new loopholes to tighten, thus it can't generate higher revenue.

Improved compliance has the potential to generate additional local government revenue. However, the timing and magnitude of this impact is uncertain.