

# House Bill 2977

Sponsored by Representative HELM, Senator GORSEK; Representatives CHAICHI, GAMBA, MARSH, Senator PHAM K (Pre-session filed.)

## SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**. The statement includes a measure digest written in compliance with applicable readability standards.

**Digest:** The Act increases a tax on short-term lodging. The Act changes the name of a subaccount related to wildlife. The Act says that moneys from the increase in the tax must be put in a subaccount. (Flesch Readability Score: 77.1).

Increases the state transient lodging tax. Changes the name of the Oregon Conservation Strategy Subaccount to the Recovering Oregon's Wildlife Fund Subaccount. Transfers moneys attributable to the increase of the state transient lodging tax to the Recovering Oregon's Wildlife Fund Subaccount.

Takes effect on the 91st day following adjournment sine die.

## A BILL FOR AN ACT

1  
2 Relating to funding to support species conservation; creating new provisions; amending ORS 320.305,  
3 320.335, 496.303 and 496.571; prescribing an effective date; and providing for revenue raising that  
4 requires approval by a three-fifths majority.

5 Whereas Oregon residents have a strong and growing interest in healthy populations of native  
6 flora and fauna and the habitats that sustain them; and

7 Whereas it is in the state's interest to enhance the State Department of Fish and Wildlife's  
8 ability to conserve Oregon's fish, wildlife and habitats; and

9 Whereas population growth, development, climate change and other natural and man-made im-  
10 pacts contribute to increasing pressures on Oregon's fish, wildlife and habitats; and

11 Whereas it is in the state's interest to protect the stability of tourism revenues by maintaining  
12 and restoring Oregon's fish, wildlife and habitats; and

13 Whereas it is in the state's interest to diversify and broaden the base of the State Department  
14 of Fish and Wildlife's revenue stream in an equitable and sustainable manner; now, therefore,

15 **Be It Enacted by the People of the State of Oregon:**

16 **SECTION 1.** ORS 320.305 is amended to read:

17 320.305. (1)(a) A tax of [*1.5*] **2.5** percent is imposed on any consideration charged for the sale,  
18 service or furnishing of transient lodging.

19 (b)(A) The tax must be computed on the total retail price, including all charges other than taxes,  
20 paid by a person for occupancy of the transient lodging.

21 (B) The total retail price paid by a person for occupancy of transient lodging that is part of a  
22 travel package may be determined by reasonable and verifiable standards from books and records  
23 kept in the ordinary course of the transient lodging tax collector's business.

24 (2) The tax imposed under this section becomes due when the occupancy of the transient lodging  
25 with respect to which the tax is imposed ends.

26 (3)(a) The tax shall be collected by the transient lodging provider or transient lodging interme-  
diary that collects the consideration charged for occupancy of the transient lodging, or a transient

**NOTE:** Matter in **boldfaced** type in an amended section is new; matter [*italic and bracketed*] is existing law to be omitted. New sections are in **boldfaced** type.

1 lodging intermediary described in ORS 320.300 (12)(c), as applicable.

2 (b) The transient lodging tax collector may withhold a collection reimbursement charge of five  
3 percent of the amount collected under this subsection.

4 (4) The tax imposed under this section is in addition to and not in lieu of any local transient  
5 lodging tax.

6 **SECTION 2.** ORS 320.335 is amended to read:

7 320.335. All moneys received by the Department of Revenue pursuant to ORS 320.305 to 320.340,  
8 and interest thereon, shall be paid to the State Treasurer to be held in a suspense account estab-  
9 lished under ORS 293.445. After the payment of refunds:

10 (1) Moneys necessary to reimburse the Department of Revenue for the actual costs incurred by  
11 the department in administering the state transient lodging tax, not to exceed two percent of state  
12 transient lodging tax collections, are continuously appropriated to the department; *[and]*

13 (2) *[The balance of the moneys received]* **Moneys received from the state transient lodging**  
14 **tax imposed under ORS 320.305 at a rate equal to 1.5 percent** shall be transferred to the account  
15 of the Oregon Tourism Commission established under ORS 284.131. The moneys transferred under  
16 this subsection are continuously appropriated to the *[Oregon Tourism]* commission for the purposes  
17 set forth in ORS 284.131[.]; **and**

18 (3) **Moneys received from the state transient lodging tax imposed under ORS 320.305 at**  
19 **a rate in excess of 1.5 percent shall be transferred to the Recovering Oregon's Wildlife Fund**  
20 **Subaccount established under ORS 496.303. The moneys transferred under this subsection are**  
21 **continuously appropriated to the State Department of Fish and Wildlife for the purposes set**  
22 **forth in ORS 496.303 (13).**

23 **SECTION 3.** ORS 496.303 is amended to read:

24 496.303. (1) The Fish and Wildlife Account is established in the State Treasury, separate and  
25 distinct from the General Fund. All moneys in the account are continuously appropriated to the  
26 State Fish and Wildlife Commission. The Fish and Wildlife Account shall consist of the moneys in  
27 its various subaccounts and any moneys transferred to the account by the Legislative Assembly.  
28 Unless otherwise specified by law, interest earnings on moneys in the account shall be paid into the  
29 State Treasury and credited to the State Wildlife Fund.

30 (2)(a) The Fish Screening Subaccount is established in the Fish and Wildlife Account. The sub-  
31 account shall consist of:

32 (A) All penalties recovered under ORS 536.900 to 536.920.

33 (B) All moneys received pursuant to ORS 498.306.

34 (C) All gifts, grants and other moneys from whatever source that may be used to carry out the  
35 provisions of ORS 498.306.

36 (D) All moneys received from the sale of angling licenses dedicated by ORS 497.124.

37 (b) All moneys in the subaccount shall be used to carry out the provisions of ORS 315.138,  
38 498.306 and 509.620. However, moneys received from the sale of angling licenses dedicated by ORS  
39 497.124 shall be expended only to carry out the provisions of law relating to the screening of water  
40 diversions.

41 (3) The Fish Endowment Subaccount is established in the Fish and Wildlife Account. The sub-  
42 account shall consist of transfers of moneys authorized by the Legislative Assembly from the State  
43 Wildlife Fund and gifts and grants of moneys from whatever source for the purpose of paying the  
44 expense of maintaining fish hatcheries operated by the department.

45 (4) The Migratory Waterfowl Subaccount is established in the Fish and Wildlife Account. All

1 moneys received by the commission from the sale of art works and prints related to the migratory  
2 waterfowl stamps shall be deposited in the subaccount. Moneys in the subaccount may be expended  
3 only for activities that promote the propagation, conservation and recreational uses of migratory  
4 waterfowl and for activities related to the design, production, issuance and arrangements for sale  
5 of the migratory waterfowl stamps and related art works and prints. Expenditures of moneys in the  
6 subaccount may be made within this state, in other states or in foreign countries, in such amounts  
7 as the commission determines appropriate. Expenditures in other states and foreign countries shall  
8 be on such terms and conditions as the commission determines will benefit most directly the mi-  
9 gratory waterfowl resources of this state.

10 (5) The Halibut Research Subaccount is established in the Fish and Wildlife Account. Based on  
11 the annual number of recreational halibut anglers, a portion of the moneys derived from the sale  
12 of the salmon, steelhead trout, sturgeon and halibut tag pursuant to ORS 497.121 shall be credited  
13 to the subaccount. Moneys in the subaccount may be expended only for halibut population studies  
14 and other research.

15 (6) The Upland Bird Subaccount is established in the Fish and Wildlife Account. All moneys  
16 received by the State Fish and Wildlife Commission from the sale of upland bird stamps, from the  
17 sale of any art works and prints related to the upland bird stamps and from private hunting preserve  
18 permit fees shall be deposited in the subaccount. Moneys in the subaccount may be expended only  
19 for promoting the propagation and conservation of upland birds and the acquisition, development,  
20 management, enhancement, sale or exchange of upland bird habitat, and for activities related to the  
21 design, production, issuance and arrangements for sale of the upland bird stamps and related art  
22 works and prints. Expenditures of moneys in the subaccount shall be made for the benefit of pro-  
23 grams within this state in such amounts and at such times as the commission determines appropriate  
24 to most directly benefit the upland bird resources of the state.

25 (7) The Access and Habitat Board Subaccount is established in the Fish and Wildlife Account.  
26 The subaccount shall consist of moneys transferred to the subaccount pursuant to ORS 496.242.  
27 Moneys in the subaccount may be used for the purposes specified in ORS 496.242.

28 (8) The Marine Shellfish Subaccount is established in the Fish and Wildlife Account. Interest  
29 earnings on moneys in the subaccount shall be credited to the subaccount. All moneys received by  
30 the commission from the sale of resident and nonresident shellfish licenses pursuant to ORS 497.121  
31 shall be deposited in the subaccount. Moneys in the subaccount shall be used for the protection and  
32 enhancement of shellfish for recreational purposes, including shellfish sanitation costs and the cost  
33 of enforcement of wildlife laws pertaining to the taking of shellfish. The State Fish and Wildlife  
34 Director, or a designee, the Director of Agriculture, or a designee, and the Superintendent of State  
35 Police, or a designee, shall jointly make a recommendation to the Governor for inclusion in the  
36 Governor's budget beginning July 1 of each odd-numbered year.

37 (9)(a) The Mountain Sheep Subaccount is established in the Fish and Wildlife Account, consist-  
38 ing of moneys collected under ORS 497.112 (2)(a) to (c).

39 (b) All moneys in the subaccount shall be used for the propagation and conservation of mountain  
40 sheep, for research, development, management, enhancement and sale or exchange of mountain  
41 sheep habitat and for programs within the state that in the discretion of the commission most di-  
42 rectly benefit mountain sheep resources of this state.

43 (10)(a) The Antelope Subaccount is established in the Fish and Wildlife Account, consisting of  
44 moneys collected under ORS 497.112 (2)(a) to (c).

45 (b) All moneys in the subaccount shall be used for the propagation and conservation of antelope,

1 for research, development, management, enhancement and sale or exchange of antelope habitat and  
2 for programs within the state that in the discretion of the commission most directly benefit antelope  
3 resources of this state.

4 (11)(a) The Mountain Goat Subaccount is established in the Fish and Wildlife Account, consist-  
5 ing of moneys collected under ORS 497.112 (2)(a) to (c).

6 (b) All moneys in the subaccount shall be used for the propagation and conservation of mountain  
7 goats for research, development, management, enhancement and sale or exchange of mountain goat  
8 habitat and for programs within the state that in the discretion of the commission most directly  
9 benefit mountain goat resources of this state.

10 (12) The commission shall keep a record of all moneys deposited in the Fish and Wildlife Ac-  
11 count. The record shall indicate by separate cumulative accounts the sources from which the mon-  
12 eys are derived and the individual activity or programs against which each withdrawal is charged.

13 (13)(a) The [*Oregon Conservation Strategy*] **Recovering Oregon's Wildlife Fund** Subaccount is  
14 established in the Fish and Wildlife Account. [*All moneys received by the commission from the sale*  
15 *of habitat conservation stamps and from the sale of any art works and prints related to the habitat*  
16 *conservation stamp shall be deposited in the subaccount. Moneys in the subaccount may be expended*  
17 *only to promote and implement habitat and species restoration, enhancement and viewing activities*  
18 *identified in the "Oregon Conservation Strategy," 2006, by the State Department of Fish and Wildlife,*  
19 *and for activities related to the design, production, issuance and arrangements for sale of the habitat*  
20 *conservation stamps and related art works and prints.*]

21 **(b) The subaccount shall consist of:**

22 **(A) All moneys received by the commission from the sale of habitat conservation stamps,**  
23 **prints and art works under ORS 496.571.**

24 **(B) All moneys received by the Department of Revenue under ORS 320.335 (3).**

25 **(C) Moneys appropriated to the State Department of Fish and Wildlife for deposit in the**  
26 **subaccount or otherwise transferred to the subaccount.**

27 **(D) Any gifts, grants, contributions or other donations for use as described in paragraph**  
28 **(d) of this subsection that are received by the department from any public or private source**  
29 **and caused to be deposited in the subaccount or otherwise transferred to the subaccount.**

30 **(c) Interest earnings on moneys in the subaccount shall be credited to the subaccount.**

31 **(d) Moneys in the subaccount shall be used:**

32 **(A) To promote, implement, revise or enhance the policies in the "Oregon Conservation**  
33 **Strategy," 2016, and the "Oregon Nearshore Strategy," 2016, or any subsequent iterations of**  
34 **those policies, as determined by the department; and**

35 **(B) To satisfy the nonfederal fund matching requirements for a conservation or restora-**  
36 **tion program designed to recover and manage the species in greatest need of conservation**  
37 **and the habitats essential to conservation of those species, as determined by the department.**

38 **(e) Moneys in the subaccount may be used for activities related to the design, production,**  
39 **issuance and arrangement for sale of the habitat conservation stamps, prints and art works**  
40 **under ORS 496.571.**

41 (14)(a) The Rogue-South Coast Research and Monitoring Subaccount is established in the Fish  
42 and Wildlife Account, consisting of moneys collected under ORS 497.121 (1)(r) and (s).

43 (b) All moneys in the subaccount shall be used for research and monitoring that is consistent  
44 with the Rogue-South Coast Multi-Species Conservation and Management Plan the commission  
45 adopted in December 2021, as subsequently amended by the commission.

1 (c) The commission may amend the plan as needed.

2 (d) The commission shall make the current version of the plan publicly available on a website  
3 of the commission or of the State Department of Fish and Wildlife.

4 **SECTION 4.** ORS 496.571 is amended to read:

5 496.571. (1) The State Fish and Wildlife Commission may issue an annual habitat conservation  
6 stamp. The fee for the stamp may not exceed \$50.

7 (2) The commission shall arrange, by contest or other appropriate means, for the selection of the  
8 design of the annual habitat conservation stamp authorized by subsection (1) of this section and for  
9 the production and sale of the stamps.

10 (3) The commission may produce the number of stamps the commission considers appropriate  
11 and may make stamps available for the creation of art prints and other related art works and may  
12 arrange for the sale of stamps, prints and art works to persons desiring to purchase those items.

13 (4) In carrying out its duties, functions and powers with regard to the habitat conservation  
14 stamp, the commission may contract for the performance of those duties, functions and powers. The  
15 contract may include, among other matters, provisions for advance payment or reimbursement for  
16 services performed pursuant to the contract. All costs and expenses incurred pursuant to this sec-  
17 tion shall be paid from the [*Oregon Conservation Strategy*] **Recovering Oregon's Wildlife Fund**  
18 Subaccount established under ORS 496.303.

19 **SECTION 5.** The amendments to ORS 320.305 and 320.335 by sections 1 and 2 of this 2025  
20 Act apply to consideration charged on or after January 1, 2026, for the sale, service or fur-  
21 nishing of transient lodging.

22 **SECTION 6.** This 2025 Act takes effect on the 91st day after the date on which the 2025  
23 regular session of the Eighty-third Legislative Assembly adjourns sine die.  
24