



## Open Government Impact Statement

83rd Oregon Legislative Assembly  
2026 Regular Session

## Measure: HB 4148 - A

Only impacts on Original or Engrossed  
Versions are Considered Official

---

Prepared by: Dexter A. Johnson  
Date: 2/24/2026

---

### SUMMARY

Digest: The Act would let local transient lodging tax money be used for grants to small dining and lodging businesses. The Act would also let the tax money be used for services provided by a special district in lieu of a city or county. The Act would change the split of tax uses from at least 70 percent for tourism and no more than 30 percent for local services to at least 50 percent and no more than 50 percent. The Act would let local governments with grandfathered tax laws use the tax money in the new split ratios. The Act would make local governments file a tax revenue report every other year for LRO to combine and submit to the legislature. The Act would have LRO study the uses of the net revenue as allowed under the Act and turn its findings in to the legislature. (Flesch Readability Score: 61.6).

Allows net local transient lodging tax revenue to be used for resiliency grants for small businesses in the restaurant and lodging industry. Allows city and county services for which net local transient lodging tax revenue may be used to be provided either directly by the city or county or indirectly by a special district. Changes the division of allowable uses of net local transient lodging tax revenue from at least 70 percent for tourism-related expenses and no more than 30 percent for city or county services, to at least 50 percent and no more than 50 percent, respectively. Allows units of local government with restricted grandfathered local transient lodging tax regimes to take advantage of the new provisions of the Act. Establishes biennial reporting by local governments of amounts and uses of local transient lodging tax revenue, the reported information to be aggregated by the Legislative Revenue Officer and submitted to the Legislative Assembly. Directs the Legislative Revenue Officer to conduct a study of the percentage requirements for allowable uses of local transient lodging tax revenue as amended by the Act and to submit the findings to the Legislative Assembly.

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

## **NOTICE OF NO OPEN GOVERNMENT IMPACT**