

HB 4134 A STAFF MEASURE SUMMARY**Carrier:** Sen. Nash**Senate Committee On Finance and Revenue**

Action Date: 02/27/26
Action: Do pass the A-Eng bill.
Vote: 3-0-2-0
Yeas: 3 - Anderson, Broadman, Patterson
Exc: 2 - McLane, Taylor
Fiscal: Fiscal impact issued
Revenue: Revenue impact issued
Prepared By: Michael Doughty, Economist
Meeting Dates: 2/26, 2/27

WHAT THE MEASURE DOES:

Renames the Oregon Conservation Strategy Subaccount to the Recovering Oregon's Wildlife Fund Subaccount. Increases the state transient lodging tax from 1.5% to 2.75%. Specifies the net revenue from 0.9 percentage points of the increase is to be distributed to the Recovering Oregon's Wildlife Fund Subaccount. Specifies 0.1 percent of the net revenue to be distributed to the Oregon Conservation Corps Fund, 0.05 percent to the Department of State Police to combat the poaching of wildlife, 0.05 percent to the Wolf Management Compensation and Proactive Trust Fund, 0.05 percent the Oregon Conservation and Recreation Fund, 0.05 percent to the State Department of Fish and Wildlife for wildlife connectivity and 0.02 for wildlife stewardship, 0.015 percent to the Invasive Species Control Account, 0.01 percent to the Department of Justice for anti-poaching and wildlife law enforcement, and 0.005 percent to the Invasive species Council Account. Revenues transferred are continuously appropriated. Allows the use of the Recovering Oregon's Wildlife Fund Subaccount to include promotion, implementation, revision or enhancement of the State Wildlife Action Plan and for nonfederal fund matching requirements of conservation or restoration programs designed for the recovery and management of species. Requires transient lodging receipts describe the amount from the increased tax as a "nature conservation fee." Applies the tax increase on or after January 1, 2027. Takes effect on the 91st day following adjournment sine die.

ISSUES DISCUSSED:

- Wildlife's potential positive impact on tourism
- Need for dedicated funding for wildlife diversity advocacy
- Benefits of funding wildfire mitigation and workforce training
- Potential risk of an increase in the transient lodging tax on the tourism industry
- Purpose of the Transient Lodging Tax
- Dynamic pricing in the accommodation industry
- Cumulative accommodation taxes

EFFECT OF AMENDMENT:

No amendment.

BACKGROUND:

A 1% transient lodging tax was established by HB 2267 (2003) to help fund Oregon Tourism Commission programs. In 2016, the legislature increased the tax from 1% to 1.8% from July 1, 2016, to July 1, 2020. Thereafter, the tax was set at 1.5%. Lodging providers or intermediaries collect and remit the tax. There are some exclusions from the tax including health care facilities, emergency shelters, and military facilities.