

**REVENUE IMPACT OF  
PROPOSED LEGISLATION**  
83rd Oregon Legislative Assembly  
2026 Regular Session  
Legislative Revenue Office

<b>Bill Number:</b>	<b>HB 4148 - MRB</b>
<b>Revenue Area:</b>	<b>Transient Lodging Tax</b>
<b>Economist:</b>	<b>Michael Doughty</b>
<b>Date:</b>	<b>03/03/2026</b>

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

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**Measure Description:**

Changes the percent of net local Transient Lodging Tax revenue that must be used for tourism promotion or tourism-related facilities to at least 50 percent. Changes the percent of net local Transient Lodging Tax revenue that may be used for city or county services to no more than 50 percent. Clarifies city or county services include both emergency services and non-emergency services funded by a city, county, or a special district in lieu of a city or county. Clarifies the percent changes may also be used by local governments who had local Transient Lodging Taxes in place on or before July 1, 2003. Allows unexpended net revenues to be used in accordance with the changed percents. Makes these changes operative on January 1, 2027.

**Revenue Impact (in \$Millions):**

This measure has no direct impact on Transient Lodging Taxes collected for state or local government as it does not change tax rates.

**Impact Explanation:**

The change in the percent of net local Transient Lodging Tax allowable for city or county services and tourism and tourism-related facilities is permissive as it does not require local governments to modify their existing use of tax revenues. The change in how local tax revenues is spent will depend on the decisions of each local government. HB 4148 MRB eliminates, from HB 4148 A, resiliency grants as an allowable use of local Transient Lodging Tax revenues dedicated to tourism or tourism-related facilities and the reporting and study requirements related to resiliency grants.

**Creates, Extends, or Expands Tax Expenditure:** Yes  No