

A-Engrossed House Bill 4134

Ordered by the House February 17
Including House Amendments dated February 17

Sponsored by Representative HELM, Senator NASH, Representatives OWENS, MCLAIN, WALTERS, Senators FREDERICK, GOLDEN, GORSEK, PROZANSKI; Representatives ANDERSEN, CHAICHI, CHOTZEN, FRAGALA, GAMBA, GRAYBER, JAVADI, LEVY B, MARSH, MCDONALD, MUNOZ, NELSON, NOSSE, PHAM H, RIEKE SMITH, TRAN, WISE, Senators GELSER BLOUIN, JAMA, NERON MISSLIN, PHAM K, WEBER (Presession 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. 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 lists how moneys from the tax increase must be distributed. (Flesch Readability Score: 70.8).

Increases the state transient lodging tax. Changes the name of the Oregon Conservation Strategy Subaccount to the Recovering Oregon's Wildlife Fund Subaccount. Specifies how moneys attributable to the increase are to be distributed.

Applies the transient lodging tax increase to transient lodging charges occurring on or after January 1, 2027.

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

A BILL FOR AN ACT

Relating to funding for natural resource matters; creating new provisions; amending ORS 320.303, 320.305, 320.335, 496.303 and 496.571; prescribing an effective date; and providing for revenue raising that requires approval by a three-fifths majority.

Whereas Oregon residents have a strong and growing interest in healthy populations of native fish and wildlife and the habitats that sustain them; and

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

Whereas population growth, development, climate change, wildfire and other natural and human impacts contribute to increasing pressures on Oregon's fish, wildlife, habitats and landscapes; and

Whereas it is in the state's interest to protect the stability of tourism revenues by maintaining and restoring Oregon's fish, wildlife and habitats and by ensuring healthy, fire-adapted landscapes; and

Whereas it is in the state's interest to diversify and broaden the resource base of the State Department of Fish and Wildlife in an equitable and sustainable manner; and

Whereas the ability to address these issues and deliver on these goals will require a well-trained natural resources workforce; now, therefore,

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

SECTION 1. ORS 320.305 is amended to read:

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

(A) 1.5 percent for distribution in accordance with ORS 320.335 (3)(a);

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.

(B) 0.9 percent for distribution in accordance with ORS 320.335 (3)(b); and

(C) 0.35 percent for distribution in accordance with ORS 320.335 (3)(c).

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

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

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

(3)(a) The tax shall be collected by the transient lodging provider or transient lodging intermediary that collects the consideration charged for occupancy of the transient lodging, or a transient lodging intermediary described in ORS 320.300 (12)(c), as applicable.

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

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

SECTION 2. ORS 320.335 is amended to read:

320.335. (1) All moneys received by the Department of Revenue pursuant to ORS 320.305 to 320.340, and interest *[thereon]* **on the moneys**, shall be paid to the State Treasurer to be held in a suspense account established under ORS 293.445.

(2) After the payment of refunds,[:]

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

[(2)] **(3)** The balance of the moneys received shall be transferred, **in proportion to the respective rates that generated the moneys, as follows:**

(a) Moneys generated by the rate imposed under ORS 320.305 (1)(a)(A), to the account of the Oregon Tourism Commission established under ORS 284.131. The moneys transferred under this *[subsection]* **paragraph** are continuously appropriated to the Oregon Tourism Commission for the purposes set forth in ORS 284.131.

(b) Moneys generated by the rate imposed under ORS 320.305 (1)(a)(B), to the Recovering Oregon's Wildlife Fund Subaccount established under ORS 496.303. The moneys transferred under this paragraph are continuously appropriated to the State Fish and Wildlife Commission for the purposes set forth in ORS 496.303 (13).

(c) Moneys generated by the rate imposed under ORS 320.305 (1)(a)(C) are continuously appropriated to the following agencies for the following purposes:

(A) 0.10 percent to the Higher Education Coordinating Commission for deposit in the Oregon Conservation Corps Fund established under ORS 660.435;

(B) 0.050 percent to the Department of State Police for efforts to combat the poaching of wildlife;

(C) 0.050 percent to the State Department of Agriculture for deposit in the Wolf Management Compensation and Proactive Trust Fund established under ORS 610.155;

(D) 0.050 percent to the State Department of Fish and Wildlife for deposit in the Oregon Conservation and Recreation Fund established under ORS 496.252;

1 **(E) 0.050 percent to the State Department of Fish and Wildlife for wildlife connectivity**
2 **efforts;**

3 **(F) 0.020 percent to the State Department of Fish and Wildlife for wildlife stewardship**
4 **efforts;**

5 **(G) 0.015 percent to the State Department of Agriculture for deposit in the Invasive**
6 **Species Control Account established under ORS 570.810;**

7 **(H) 0.010 percent to the Department of Justice for efforts related to anti-poaching and**
8 **wildlife law enforcement; and**

9 **(I) 0.005 percent to the State Department of Agriculture for deposit in the Invasive Spe-**
10 **cies Council Account established under ORS 570.800.**

11 **(4) The State Department of Agriculture and the State Department of Fish and Wildlife**
12 **may assess and retain administrative assessments from moneys received by the respective**
13 **departments under subsection (3)(c) of this section.**

14 **SECTION 3.** ORS 320.303 is amended to read:

15 320.303. (1) A transient lodging tax collector shall, upon payment, provide to the person that
16 pays the consideration charged for occupancy of transient lodging an invoice, receipt or other sim-
17 ilar document that clearly sets forth the sum of all transient lodging taxes charged for the occu-
18 pancy of the transient lodging.

19 **(2) The invoice, receipt or other similar document shall describe the portion of the tax**
20 **imposed at the rates set forth in ORS 320.305 (1)(a)(B) and (C) as a “nature conservation**
21 **fee.”**

22 [(2)] **(3)** The invoice, receipt or other similar document may be in any form that the transient
23 lodging tax collector uses in the ordinary course of business.

24 **SECTION 4.** ORS 496.303 is amended to read:

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

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

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

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

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

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

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

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

Wildlife.

(4) The Migratory Waterfowl Subaccount is established in the Fish and Wildlife Account. All moneys received by the commission from the sale of art works and prints related to the migratory waterfowl stamps shall be deposited in the subaccount. Moneys in the subaccount may be expended only for activities that promote the propagation, conservation and recreational uses of migratory waterfowl and for activities related to the design, production, issuance and arrangements for sale of the migratory waterfowl stamps and related art works and prints. Expenditures of moneys in the subaccount may be made within this state, in other states or in foreign countries, in such amounts as the commission determines appropriate. Expenditures in other states and foreign countries shall be on such terms and conditions as the commission determines will benefit most directly the migratory waterfowl resources of this state.

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

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

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

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

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

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

(10)(a) The Antelope Subaccount is established in the Fish and Wildlife Account, consisting of

1 moneys collected under ORS 497.112 (2)(a) to (c).

2 (b) All moneys in the subaccount shall be used for the propagation and conservation of antelope,
3 for research, development, management, enhancement and sale or exchange of antelope habitat and
4 for programs within the state that in the discretion of the commission most directly benefit antelope
5 resources of this state.

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

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

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

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

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

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

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

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

29 **(D) Any gifts, grants, contributions or other donations for use as described in paragraph**
30 **(c) of this subsection that are received by the State Department of Fish and Wildlife or the**
31 **commission from any public or private source and caused to be deposited in the subaccount**
32 **or otherwise transferred to the subaccount.**

33 **(c) Moneys in the subaccount shall be used:**

34 **(A) To promote, implement, revise or enhance the policies in the State Wildlife Action**
35 **Plan, or any subsequent iterations of that policy, as determined by the department; and**

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

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

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

44 (b) All moneys in the subaccount shall be used for research and monitoring that is consistent
45 with the Rogue-South Coast Multi-Species Conservation and Management Plan the commission

1 adopted in December 2021, as subsequently amended by the commission.

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

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

5 (15) The Marine Fisheries Enhancement Fund Subaccount is established in the Fish and Wildlife
6 Account. All moneys received by the commission from the sale of annual or daily ocean endorse-
7 ments under ORS 496.146 shall be deposited in the subaccount. Moneys in the subaccount may be
8 expended only to promote and enhance marine fisheries and marine conservation.

9 **SECTION 5.** ORS 496.571 is amended to read:

10 496.571. (1) The State Fish and Wildlife Commission may issue an annual habitat conservation
11 stamp. The fee for the stamp may not exceed \$50.

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

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

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

24 **SECTION 6.** The amendments to ORS 320.303, 320.305 and 320.335 by sections 1 to 3 of this
25 **2026 Act apply to consideration charged on or after January 1, 2027, for the sale, service or**
26 **furnishing of transient lodging.**

27 **SECTION 7.** This 2026 Act takes effect on the 91st day after the date on which the 2026
28 regular session of the Eighty-third Legislative Assembly adjourns sine die.