

House Bill 4134

Sponsored by Representative HELM, Senator NASH, Representatives OWENS, MCLAIN, WALTERS, Senators FREDERICK, GOLDEN, GORSEK, PROZANSKI; Representatives ANDERSEN, CHOTZEN, FRAGALA, GAMBA, GRAYBER, LEVY B, MARSH, MCDONALD, MUNOZ, NELSON, NOSSE, PHAM H, 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 **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 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 and habitats; 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

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; 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);

(B) 1.0 percent for distribution in accordance with ORS 320.335 (3)(b); and

(C) 0.25 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

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 kept in the ordinary course of the transient lodging tax collector's business.

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

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

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

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

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

12 320.335. (1) All moneys received by the Department of Revenue pursuant to ORS 320.305 to
13 320.340, and interest *[thereon]* **on the moneys**, shall be paid to the State Treasurer to be held in a
14 suspense account established under ORS 293.445.

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

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

20 *[(2)]* (3) The balance of the moneys received shall be transferred, **in proportion to the re-**
21 **spective rates that generated the moneys, as follows:**

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

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

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

32 (A) **0.050 percent to the Department of State Police for efforts to combat the poaching**
33 **of wildlife;**

34 (B) **0.050 percent to the State Department of Agriculture for deposit in the Wolf Man-**
35 **agement Compensation and Proactive Trust Fund established under ORS 610.155;**

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

38 (D) **0.050 percent to the State Department of Fish and Wildlife for wildlife connectivity**
39 **efforts;**

40 (E) **0.020 percent to the State Department of Fish and Wildlife for wildlife stewardship**
41 **efforts;**

42 (F) **0.015 percent to the State Department of Agriculture for deposit in the Invasive**
43 **Species Control Account established under ORS 570.810;**

44 (G) **0.010 percent to the Department of Justice for efforts related to anti-poaching and**
45 **wildlife law enforcement; and**

1 **(H) 0.005 percent to the State Department of Agriculture for deposit in the Invasive**
 2 **Species Council Account established under ORS 570.800.**

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

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

7 320.303. (1) A transient lodging tax collector shall, upon payment, provide to the person that
 8 pays the consideration charged for occupancy of transient lodging an invoice, receipt or other sim-
 9 ilar document that clearly sets forth the sum of all transient lodging taxes charged for the occu-
 10 pancy of the transient lodging.

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

14 [(2)] (3) The invoice, receipt or other similar document may be in any form that the transient
 15 lodging tax collector uses in the ordinary course of business.

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

17 496.303. (1) The Fish and Wildlife Account is established in the State Treasury, separate and
 18 distinct from the General Fund. All moneys in the account are continuously appropriated to the
 19 State Fish and Wildlife Commission. The Fish and Wildlife Account shall consist of the moneys in
 20 its various subaccounts and any moneys transferred to the account by the Legislative Assembly.
 21 Unless otherwise specified by law, interest earnings on moneys in the account shall be paid into the
 22 State Treasury and credited to the State Wildlife Fund.

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

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

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

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

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

30 (b) All moneys in the subaccount shall be used to carry out the provisions of ORS 315.138,
 31 498.306 and 509.620. However, moneys received from the sale of angling licenses dedicated by ORS
 32 497.124 shall be expended only to carry out the provisions of law relating to the screening of water
 33 diversions.

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

39 (4) The Migratory Waterfowl Subaccount is established in the Fish and Wildlife Account. All
 40 moneys received by the commission from the sale of art works and prints related to the migratory
 41 waterfowl stamps shall be deposited in the subaccount. Moneys in the subaccount may be expended
 42 only for activities that promote the propagation, conservation and recreational uses of migratory
 43 waterfowl and for activities related to the design, production, issuance and arrangements for sale
 44 of the migratory waterfowl stamps and related art works and prints. Expenditures of moneys in the
 45 subaccount may be made within this state, in other states or in foreign countries, in such amounts

1 as the commission determines appropriate. Expenditures in other states and foreign countries shall
 2 be on such terms and conditions as the commission determines will benefit most directly the mi-
 3 gratory waterfowl resources of this state.

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

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

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

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

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

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

37 (10)(a) The Antelope Subaccount is established in the Fish and Wildlife Account, consisting of
 38 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 antelope,
 40 for research, development, management, enhancement and sale or exchange of antelope habitat and
 41 for programs within the state that in the discretion of the commission most directly benefit antelope
 42 resources of this state.

43 (11)(a) The Mountain Goat Subaccount is established in the Fish and Wildlife Account, consist-
 44 ing of 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 mountain

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

2 496.571. (1) The State Fish and Wildlife Commission may issue an annual habitat conservation
3 stamp. The fee for the stamp may not exceed \$50.

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

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

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

16 **SECTION 6. The amendments to ORS 320.303, 320.305 and 320.335 by sections 1 to 3 of this**
17 **2026 Act apply to consideration charged on or after January 1, 2027, for the sale, service or**
18 **furnishing of transient lodging.**

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