

**HB 3159 STAFF MEASURE SUMMARY**

**House Committee On Agriculture, Land Use, Natural Resources, and Water**

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**Prepared By:** Anna Glueder, LPRO Analyst

**Sub-Referral To:** House Committee On Revenue

**Meeting Dates:** 2/28, 3/2

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**WHAT THE MEASURE DOES:**

Increases state transient lodging tax from 1.5 to 3 percent. Changes name of Oregon Conservation Strategy Subaccount to Recovering Oregon’s Wildlife Fund Subaccount. Transfers moneys attributable to increase of state transient lodging tax to Recovering Oregon’s Wildlife Fund Subaccount. Specifies other types of moneys included in the subaccount. Specifies required uses of subaccount moneys as promoting, implementing, revising, or enhancing policies in the current or future iterations of the “Oregon Conservation Strategy”, 2016, and the “Oregon Nearshore Strategy”, 2016, and to satisfy the nonfederal fund matching requirements for a specific conservation or restoration program as determined by Oregon Department of Fish and Wildlife. Specifies as allowable uses of subaccount moneys activities related to the design, production, issuance, and sale of habitat conservation stamps. Applies to consideration charged on or after January 1, 2024, for the sale, service, or furnishing of transient lodging. Takes effect on 91st day following adjournment sine die.

**ISSUES DISCUSSED:**

**EFFECT OF AMENDMENT:**

No amendment.

**BACKGROUND:**

The state lodging tax was established as 1 percent through House Bill 2267 (2003), with the intention to fund Oregon Tourism Commission programs. Its requirements were modified through House Bill 2197 (2005) and again through House Bill 2656 (2013) to expand on the definition of “transient lodging” and amend the types of providers to collect and remit lodging taxes. In 2016, House Bill 4146 modified the amount of the state lodging tax to 1.8 percent from July 1, 2016 to June 30, 2020, and to 1.5 percent thereafter. The transient lodging tax must be collected by whoever collects payment for occupancy of the transient lodging and submitted quarterly to the Oregon Department of Revenue.

House Bill 3159 would increase the state transient lodging tax to 3 percent and transfer moneys attributable to this increase to Recovering Oregon’s Wildlife Fund Subaccount to fund projects in line with the “Oregon Conservation Strategy” and the “Oregon Nearshore Strategy”.