



HB 3962 Amendments

Amendment	At Least 70% Net Revenue to Tourism Promotion and Tourism Facilities	Creates Sunset of Expansion	Creates Reporting Requirements	Reporting Requirement Repeal Date
-8	Expands to include Public Safety and facilities for water, wastewater, and transportation.	January 1, 2036	Creates Reporting Requirement.	January 2, 2040
-10	Expands to include Public Safety and facilities for water, wastewater, transportation, and recreation .	January 1, 2036	Creates Reporting Requirement.	January 2, 2040
-11	Modifies to at least 30% of net revenues. Increases city or county services to no more than 70% of net revenue.	NA	No	NA

Current law requires local governments who first imposed or increased local transient lodging taxes after July 1, 2003, to use at least 70% of net revenues on tourism promotion or tourism-related facilities.

Reporting requirements begin 2027. Reports are complete in odd-numbered year and include the previous two fiscal years.

Local governments who impose a local transient lodging to must report to the Department of Revenue:

1. The local transient lodging tax rate imposed
2. The percent and amount of; revenue collected, spent to fund tourism promotion, spent to fund tourism related facilities, and spent to fund tourism impacted services
3. The amount and purpose held in capital reserves
4. Changes to allocation methods or definitions
5. A summary of any advisory board meetings or oversight
6. Upon request by a city or county, allows the League of Oregon Cities or the Association of Oregon Counties to files the report.

Entities who have an agreement with local governments and receive local transient lodging taxes.

Report to local government a description of:

1. The use of local transient lodging tax revenues received
2. Performance metrics for tourism promotion
3. Compliance with the terms of agreement and key deliverables

The Department of Revenue must publish the report and may provide a summary to legislative committees related to revenue, economic development, and local government.