



Legislative Fiscal Office
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Bill Title: Relating to funding to support species conservation; prescribing an effective date; providing for revenue raising that requires approval by a three-fifths majority.

Government Unit(s) Affected: Department of Revenue, Judicial Department, Department of State Police, Department of Fish and Wildlife, Department of Justice, Department of Agriculture, Tourism Commission

Summary of Fiscal Impact

Costs related to the measure are indeterminate – see explanatory analysis.

Measure Description

This measure modifies the structure and distribution of Oregon's state-level transient lodging tax. The measure increases the transient lodging tax rate from 1.5% to 2.75% and specifies how the tax rates applied at 1.5%, 1%, and 0.25% will be allocated among the Oregon Tourism Commission (OTC), the Recovering Oregon's Wildlife Fund Subaccount, and various wildlife-related programs administered by the Oregon Department of Fish and Wildlife (ODFW), Oregon State Police (OSP), Oregon Department of Agriculture (ODA), and Department of Justice (DOJ).

The measure amends statutory definitions and requires transient lodging tax collectors to clearly itemize on invoices the portion of the tax dedicated to wildlife conservation. The measure also renames and expands the purpose of the Recovering Oregon's Wildlife Fund Subaccount, which is continuously appropriated to the State Fish and Wildlife Commission, to support implementation of the Oregon Conservation Strategy and Oregon Nearshore Strategy, as well as matching requirements for conservation grants. The Legislative Fiscal Office notes that only the agency can be continuously appropriated funds, rather than the Commission.

Fiscal Analysis

The measure has an indeterminate fiscal impact. There may be a budgetary impact due to the ongoing distribution of transient lodging tax revenues, which may require additional Other Funds expenditure limitation for impacted agencies, but this impact is dependent on future collection levels.

Revenue impacts will be analyzed in the Revenue Impact Statement produced by the Legislative Revenue Office.

Oregon Department of Agriculture

The measure directs 0.05% of transient lodging tax revenue to the Wolf Management Compensation and Proactive Trust Fund, 0.015% to the Invasive Species Control Account, and 0.005% to the Invasive Species Council Account, all managed by ODA. These funds will support livestock loss compensation, nonlethal deterrence, and invasive species prevention and response. ODA may assess administrative costs as permitted by statute.

Oregon Department of Fish and Wildlife

The measure allocates 1% of transient lodging tax revenue to the Recovering Oregon's Wildlife Fund Subaccount, 0.05% to the Oregon Conservation and Recreation Fund, 0.05% to ODFW efforts in supporting

wildlife connectivity, and 0.02% to wildlife stewardship efforts. These funds support implementation of conservation strategies and grant matching requirements. ODFW may assess administrative costs as permitted by statute.

Oregon State Police

The measure directs 0.05% of Transient Lodging Tax revenue to OSP to support efforts to combat the poaching of wildlife in the Fish and Wildlife Division.

Oregon Tourism Commission

The measure does not change the allocation to OTC. If higher tax rates reduce convention travel and lodging stays, this could lead to potential revenue loss and proportional reductions to statutorily required distributions and Travel Oregon operations.

Department of Justice

The measure directs 0.01% of transient lodging tax revenue to DOJ to support anti-poaching and wildlife law enforcement efforts.

Other Entities

There is a minimal fiscal impact on the Department of Revenue.

There is no fiscal impact for the Oregon Judicial Department.

Relevant Dates

The changes to the lodging tax apply to consideration charges on or after January 1, 2026.

The measure takes effect on the 91st day after sine die.