

# Senate Bill 453

Sponsored by Senator 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 would require a study of the split that local transient lodging tax districts are allowed for the use of their revenues. A report will be submitted by September 15 of next year. (Flesch Readability Score: 67.6).

Requires the Legislative Revenue Officer to study the 70 percent-30 percent division between the permissible uses of new and increased local transient lodging tax revenues. Directs the officer to submit a report to the interim committees of the Legislative Assembly related to revenue no later than September 15, 2026.

Sunsets on January 2, 2027.

## A BILL FOR AN ACT

1  
2 Relating to local transient lodging taxes.

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

4 **SECTION 1. The Legislative Revenue Officer shall conduct a study of the adequacy of the**  
5 **required 70 percent-30 percent division between the permissible uses of new and increased**  
6 **local transient lodging tax revenues. The officer shall submit a report of findings to the in-**  
7 **terim committees of the Legislative Assembly related to revenue in the manner provided**  
8 **under ORS 192.245 no later than September 15, 2026.**

9 **SECTION 2. Section 1 of this 2025 Act is repealed on January 2, 2027.**

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**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.