

**REVENUE IMPACT OF
PROPOSED LEGISLATION**
83rd Oregon Legislative Assembly
2026 Regular Session
Legislative Revenue Office

Bill Number: HB 4134 - 1
Revenue Area: Transient Lodging Tax
Economist: Michael Doughty
Date: 02/11/2026

*Only Impacts on Original or Engrossed
Versions are Considered Official*

Measure Description:

Increases the state transient lodging tax from 1.5 percent to 2.75 percent. Specifies the net revenue from 0.9 percentage points of the increase are to be distributed to the Recovering Wildlife Fund Subaccount. Specifies the net revenue from 0.35 percentage points of the increase are to be distributed to the Department of State Police, the Department of Agriculture, the State Department of Fishing and Wildlife, the Department of Justice, and the Oregon Conservation Core Fund.

Revenue Impact (in \$Millions):

Policy/Fund	Fiscal Year		Biennium		
	2025-26	2026-27	2025-27	2027-29	2029-31
Gross Tax Revenue	0.0	6.7	6.7	83.2	89.5
Administration Cost	0.0	-0.5	-0.5	-5.7	-6.2
Recovering Oregon's Wildlife Fund (0.90 percentage point increase)	0.0	4.3	4.3	55.7	60.0
Wildlife and Wildfire protection (0.35 percentage points increase)	0.0	1.9	1.9	21.7	23.3

Impact Explanation:

The distributions of the existing 1.5 percent state Transient Lodging Tax are not altered by this bill. The table shows gross tax revenue and distributions of the 1.25 percentage points increase in the state Transient Lodging Tax. Administration Cost include the tax collector's reimbursement amounts and Department of Revenue's administrative costs. Tax collectors are allowed up to 5 percent of the Transient Lodging tax for administrative cost. The Department of Revenue is allowed up to 2 percent of net collections to pay administrative cost associated with the tax. Collectors of the Transient Lodging Tax must remit tax payments by the last day of the month following the end of each calendar quarter. The tax increase applies on and after January 1, 2027. The estimate uses lodging sales data from the Department of Revenue to establish taxable revenue levels and growth rates. The revenues are distributed to the Recovering Oregon's Wildlife Fund, the Oregon Conservation Corps Fund, the Department of State Police to combat the poaching of wildlife, the Wolf Management Compensation and Proactive Trust Fund, the Oregon Conservation and Recreation Fund, the State Department of Fish and Wildlife for wildlife connectivity and stewardship, the Invasive Species Control Account, the Department of Justice for anti-poaching and wildlife law enforcement, and the Invasive Species Council Account.

Creates, Extends, or Expands Tax Expenditure: Yes ☐ No ☒