



Open Government Impact Statement

83rd Oregon Legislative Assembly
2026 Regular Session

Measure: HB 4148

Only impacts on Original or Engrossed
Versions are Considered Official

Prepared by: Dexter A. Johnson
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SUMMARY

Digest: The Act would let local transient lodging tax money be used for city or county services provided by a special district in lieu of the city or county. The Act would change the split of tax uses from at least 70 percent for tourism and no more than 30 percent for local services to at least 40 percent and no more than 60 percent. The Act would let local governments with grandfathered tax laws use the new provisions of the Act. The Act would make local governments file a tax revenue report every other year. (Flesch Readability Score: 60.7).

Allows city and county services for which net local transient lodging tax revenue may be used to be provided either directly by the city or county or indirectly by a special district. Changes the division of allowable uses of net local transient lodging tax revenue from at least 70 percent for tourism-related expenses and no more than 30 percent for city or county services, to at least 40 percent and no more than 60 percent, respectively. Allows units of local government with restricted grandfathered local transient lodging tax regimes to take advantage of the new provisions of the Act. Establishes biennial reporting by local governments of amounts and uses of local transient lodging tax revenue.

Takes effect on the 91st day following adjournment sine die.

NOTICE OF NO OPEN GOVERNMENT IMPACT