



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

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

**Summary of Fiscal Impact:** Costs related to the measure are indeterminate at this time – 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%, 0.9%, and 0.35% 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), Higher Education Coordinating Commission (HECC), 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 a nature conservation fee. 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 an agency can be continuously appropriated funds, rather than the Commission.

#### Fiscal Analysis

The fiscal impact of the measure is indeterminate.

There may be a budgetary impact due to the ongoing distribution of transient lodging tax revenues, which could require additional Other Funds expenditure limitation for impacted agencies, but this impact is dependent on future collection levels. Increases in expenditure limitation for revenues anticipated to be generated under this measure can be included in the 2026 session omnibus budget bill.

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

#### Higher Education Coordinating Commission

The measure directs 0.10% of transient lodging tax revenue to for deposit in the Oregon Conservation Corps Fund. These funds will support programs that provide career exposure and paid work experiences to young Oregonians in land management fields that create fire-adapted communities and focus on reducing the risks

wildfires pose to communities and critical infrastructure.

**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 0.9% 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 of Transient Lodging Tax revenue to OTC. Should higher tax rates impact the volume of visitors lodging in Oregon, this could potentially reduce the amount of Transient Lodging Tax revenue OTC receives for statutorily required distributions and OTC operations.

OTC, doing business as Travel Oregon, is a semi-independent commission established by ORS 284.107. Except for General Fund appropriations or Lottery Funds allocations made to the Commission, the Commission's budget is not subject to executive branch review, or approval or modification by the Legislative Assembly pursuant to ORS 284.126.

**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 for 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 charged on or after January 1, 2027.

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