

Remove Restrictions, Expand County Revenue Options

Recommendation #4*: Amend state law to give counties the authority of use existing revenues more flexibly and to enact new revenue options with the approval of county voters:

- Allow transient lodging taxes to be used for “tourism-related services, incl. emergency services, law enforcement and roads;
- Remove the state’s preemption of real estate transfer taxes.

* Not a unanimous recommendation.

**LOCAL LODGING TAXES AND ESTIMATED ADDITIONAL REVENUE FROM AN 8% TAX
FOR SELECTED COUNTIES**

COUNTY	Rate	Estimated FY08 County Lodging Tax Receipts	FY08 Lodging Sales Subject to Statewide Lodging Tax	Estimated Potential Revenue @8%	Additional Revenue Above Existing Lodging Tax	30% of Additional Revenue
Baker	5.0-7.0%*	407,000	6,147,000	492,000	85,000	26,000
Columbia			2,763,000	221,000	221,000	66,000
Coos			34,568,000	2,765,000	2,765,000	830,000
Crook			4,149,000	332,000	332,000	100,000
Curry			19,757,000	1,581,000	1,581,000	474,000
Deschutes**	7.00%	3,582,000	100,468,000	8,037,000	4,455,000	1,337,000
Douglas			21,601,000	1,728,000	1,728,000	518,000
Grant	8.00%	83,000	993,000	83,000	-	-
Harney			3,626,000	290,000	290,000	87,000
Hood River**	8.00%	233,000	12,864,000	1,029,000	796,000	239,000
Jackson			60,643,000	4,851,000	4,851,000	1,455,000
Jefferson**	6.00%	270,000	5,967,000	477,000	207,000	62,000
Josephine			16,597,000	1,328,000	1,328,000	398,000
Klamath	8.0%*	1,282,000	23,553,000	1,884,000	602,000	181,000
Lake	6.00%	106,000	1,957,000	157,000	51,000	15,000
Lane**	8.00%	587,000	79,686,000	6,375,000	5,788,000	1,736,000
Lincoln**	6.00%	1,140,000	108,246,000	8,660,000	7,520,000	2,256,000
Linn			11,217,000	897,000	897,000	269,000
Polk			1,372,000	110,000	110,000	33,000
Tillamook			29,434,000	2,355,000	2,355,000	707,000
Union	3.00%	155,000	5,731,000	458,000	303,000	91,000
Wallowa	5.00%	256,000	5,287,000	423,000	167,000	50,000
Wasco			11,393,000	911,000	911,000	273,000
Wheeler			232,000	19,000	19,000	6,000
24 Counties Combined		8,101,000	568,251,000	45,463,000	37,362,000	11,209,000

*All jurisdictions in Baker County have a 5.0% rate from November through April, and a 7.0% rate from May through October. Prior to the 2003 fiscal year, only Baker City collected the tax. Klamath increased from 6% to 8% on Jan1 2007.

** County tax applies to unincorporated areas only

Oregon Dept. of Revenue, Research Section

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