

Division: Nondepartmental - All Other

**Program Characteristics:****Program Description**

This program accounts for a portion of taxes collected from area hotels, motels, and vehicle rental agencies. The Transient Lodging Tax has supported the Oregon Convention Center since 1986. The tax is set at 11.5% on all hotel and motel room rentals in Multnomah County. Cities retain 5% of the tax generated within their boundaries. Another 1% supports regional tourism promotion. The remaining 5.5% supports programs associated with the Oregon Convention Center, the Regional Arts & Culture Council (RACC), and the Visitors Development Fund. The Motor Vehicle Rental Tax was increased by the Board of County Commissioners in April, 2000. This 2.5% increment is entirely dedicated to support Oregon Convention Center Bonds scheduled to fully mature in fiscal year 2030.

This program supports the Oregon Convention Center which hosts programs, conferences, and events that bring visitors and business groups to Portland. The tourism and travel industry is among the leading private sector employers in Oregon. Large conventions generate significant activity for local hotels, restaurants, and retail establishments. It is estimated that Oregon Convention Center Visitors generated an economic impact exceeding \$350 million in fiscal year 2025.

The Visitors Facilities Intergovernmental Agreement (VFIGA) was amended in FY 2020. The VFIGA supports regional visitor facilities and visitor industry development in the Portland-Multnomah County area. The agreement is between the City of Portland, Multnomah County, and Metro. The amended agreement established the Multnomah County "Livability and Safety Support Services" allocation. The funding supports services and programs for people experiencing homelessness.

**Equity Statement**

This program ensures certain tax receipts are collected and distributed in alignment with County tax code and terms/conditions of intergovernmental agreements with regional public partners. Tax receipts are used to fund visitor facilities and tourism promotion within Multnomah County that creates economic activity and growth.

**Revenue/Expense Detail**

	2026 General Fund	2026 Other Funds	2027 General Fund	2027 Other Funds
Contractual Services	\$0	\$44,421,215	\$0	\$43,599,291
<b>Total GF/non-GF</b>	<b>\$0</b>	<b>\$44,421,215</b>	<b>\$0</b>	<b>\$43,599,291</b>
<b>Total Expenses:</b>	<b>\$44,421,215</b>		<b>\$43,599,291</b>	
<b>Program FTE</b>	0.00	0.00	0.00	0.00
<b>Program Revenues</b>				
Taxes	\$0	\$44,276,340	\$0	\$43,459,986
Interest	\$0	\$10,000	\$0	\$10,000
Beginning Working Capital	\$0	\$134,875	\$0	\$129,305
<b>Total Revenue</b>	<b>\$0</b>	<b>\$44,421,215</b>	<b>\$0</b>	<b>\$43,599,291</b>

**Performance Measures**

Performance Measure	FY25 Actual	FY26 Estimate	FY27 Target
Impact (\$ in millions) of Convention Center Visitors to Multnomah County Economy	358	360	378
Number of Employees in Travel/Tourism Industry (Est.)	2,529	2,542	2,672