Requested by Representative NATHANSON

PROPOSED AMENDMENTS TO
B-ENGROSSED HOUSE BILL 4146

1 On page 2 of the printed B-engrossed bill, line 20, after "July 1, 2016,"

2 insert "and before July 1, 2021,".

3 After line 21, insert:

4 **"SECTION 3.** ORS 320.305, as amended by section 1 of this 2016 Act, is

5 amended to read:

6 "320.305. (1)(a) A tax of [*1.8*] **1.5** percent is imposed on any consideration

7 rendered for the sale, service or furnishing of transient lodging.

8 "(b)(A) The tax must be computed on the total retail price, including all

9 charges other than taxes, paid by a person for occupancy of the transient

10 lodging.

11 "(B) The total retail price paid by a person for occupancy of transient

12 lodging that is part of a travel package may be determined by reasonable and

13 verifiable standards from books and records kept in the ordinary course of

14 the transient lodging tax collector's business.

15 "(c) The tax shall be collected by the transient lodging tax collector that

16 receives the consideration rendered for occupancy of the transient lodging.

17 "(d) The tax imposed by this subsection is in addition to and not in lieu

18 of any local transient lodging tax.

19 "(2) The transient lodging tax collector may withhold a collection re-

20 imbursement charge of five percent of the amount collected under subsection

21 (1) of this section.

1   **"<u>SECTION 4.</u> The amendments to ORS 320.305 by section 3 of this**

2   **2016 Act apply to consideration rendered on or after July 1, 2021, for**

3   **the sale, service or furnishing of transient lodging.**".

4   In line 22, delete "3" and insert "5".

5   On <u>page 3</u>, line 15, delete "4" and insert "6" and delete "3" and insert

6   "5".

7   In line 18, delete "5" and insert "7".

8   On <u>page 4</u>, line 11, delete "6" and insert "8" and delete "5" and insert

9   "7".

10   In line 12, delete "7" and insert "9" and delete "8" and insert "10".

11   In line 14, delete "8" and insert "10".

12   Delete lines 16 and 17 and insert:

13   "(a) The funds received by the commission during the prior fiscal year

14   pursuant to ORS 320.305;".

15   In line 24, delete "9" and insert "11".

16   In line 25, delete "8" and insert "10".

17   In line 26, delete "10" and insert "12".

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