

# D R A F T

## SUMMARY

Expands definition of “tourism promotion” for purposes of local transient lodging tax revenue expenditures.

Takes effect on 91st day following adjournment sine die.

## A BILL FOR AN ACT

Relating to local transient lodging taxation; creating new provisions; amending ORS 320.300; and prescribing an effective date.

### **Be It Enacted by the People of the State of Oregon:**

**SECTION 1.** ORS 320.300 is amended to read:

320.300. As used in ORS 320.300 to 320.350:

(1) “Collection reimbursement charge” means the amount a transient lodging tax collector may retain as reimbursement for the costs incurred by the transient lodging tax collector in collecting and reporting a transient lodging tax and in maintaining transient lodging tax records.

(2) “Conference center” means a facility that:

(a) Is owned or partially owned by a unit of local government, a governmental agency or a nonprofit organization; and

(b) Meets the current membership criteria of the International Association of Conference Centers.

(3) “Convention center” means a new or improved facility that:

(a) Is capable of attracting and accommodating conventions and trade shows from international, national and regional markets requiring exhibition space, ballroom space, meeting rooms and any other associated space, including without limitation banquet facilities, loading areas and lobby and

1 registration areas;

2 (b) Has a total meeting room and ballroom space between one-third and  
3 one-half of the total size of the center's exhibition space;

4 (c) Generates a majority of its business income from tourists;

5 (d) Has a room-block relationship with the local lodging industry; and

6 (e) Is owned by a unit of local government, a governmental agency or a  
7 nonprofit organization.

8 (4) "Local transient lodging tax" means a tax imposed by a unit of local  
9 government on the sale, service or furnishing of transient lodging.

10 (5) "State transient lodging tax" means the tax imposed under ORS  
11 320.305.

12 (6) "Tourism" means economic activity resulting from tourists.

13 (7) "Tourism promotion" means any of the following activities:

14 (a) Advertising, **marketing**, publicizing or distributing information for  
15 the purpose of attracting and welcoming tourists;

16 (b) Conducting strategic planning and research necessary to stimulate  
17 future tourism development;

18 (c) Operating tourism promotion agencies; *[and]*

19 (d) *[Marketing special events and festivals designed to attract tourists.]*

20 **Providing for a tourism program, including tourism activities,**  
21 **tourism-generating special events, sporting events and festivals de-**  
22 **signed to encourage tourism or accommodate tourists; and**

23 (e) **Developing or improving the visitor industry by enhancing**  
24 **tourist attractions, tourism-related facilities or tourism-generating**  
25 **special events, including, but not limited to, beautification projects**  
26 **and constructing or improving sidewalks, benches, parking facilities**  
27 **and restrooms.**

28 (8) "Tourism promotion agency" includes:

29 (a) An incorporated nonprofit organization or governmental unit that is  
30 responsible for the tourism promotion of a destination on a year-round basis.

31 (b) A nonprofit entity that manages tourism-related economic development

plans, programs and projects.

(c) A regional or statewide association that represents entities that rely on tourism-related business for more than 50 percent of their total income.

(9) "Tourism-related facility" means:

(a) A conference center, convention center or visitor information center; and

(b) Other improved real property that has a useful life of 10 or more years and has a substantial purpose of supporting tourism or accommodating tourist activities.

(10) "Tourist" means a person who, for business, pleasure, recreation or participation in events related to the arts, heritage or culture, travels from the community in which that person is a resident to a different community that is separate, distinct from and unrelated to the person's community of residence, and that trip:

(a) Requires the person to travel more than 50 miles from the community of residence; or

(b) Includes an overnight stay.

(11) "Transient lodging" means:

(a) Hotel, motel and inn dwelling units that are used for temporary overnight human occupancy;

(b) Spaces used for parking recreational vehicles or erecting tents during periods of human occupancy; or

(c) Houses, cabins, condominiums, apartment units or other dwelling units, or portions of any of these dwelling units, that are used for temporary human occupancy.

(12) "Transient lodging intermediary" means a person other than a transient lodging provider that facilitates the retail sale of transient lodging and charges for occupancy of the transient lodging.

(13) "Transient lodging provider" means a person that furnishes transient lodging.

(14) "Transient lodging tax collector" means a transient lodging provider

1 or a transient lodging intermediary.

2 (15) “Unit of local government” has the meaning given that term in ORS  
3 190.003.

4 (16) “Visitor information center” means a building, or a portion of a  
5 building, the main purpose of which is to distribute or disseminate informa-  
6 tion to tourists.

7 **SECTION 2. The amendments to ORS 320.300 by section 1 of this**  
8 **2017 Act apply to local transient lodging tax revenue from occupancy**  
9 **of transient lodging that occurs on or after the effective date of this**  
10 **2017 Act.**

11 **SECTION 3. This 2017 Act takes effect on the 91st day after the date**  
12 **on which the 2017 regular session of the Seventy-ninth Legislative**  
13 **Assembly adjourns sine die.**