



## ALEX CUYLER

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Intergovernmental Relations Manager  
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DATE: March 20, 2019  
TO: House Committee on Business and Labor  
RE: HB 3001, relating to peer-to-peer car rentals

Chair Barker and Members of the Committee:

The Lane County Board of Commissioners has reviewed HB 3001 and is in support of this measure. We believe this measure is ready to be moved to the House for a vote on the floor and we urge your support of HB 3001.

Lane County has long administered a car rental tax. This tax is memorialized within the Lane Code, Chapter 4, and has been adjusted from time to time. Most recently it was adjusted to reflect that some companies provide for customers to purchase a carbon offset. The pertinent Code was amended to be clear that the carbon offset is not subject to the car rental tax. Revenue from the tax flows to the County's general fund, most of which is utilized for public safety services.

HB 3001 would provide clarity with respect to so termed "peer to peer" vehicle rentals and ensure that owners of private vehicles who rent these vehicles would also be subject to a locally imposed tax. This bill appears to be very consistent with state transient lodging tax policy, which provides that private homeowners who choose to rent their homes through vacation rental platforms or other means are subject to state and local short term rental taxation.

HB 3001 would modernize state law to accurately reflect one aspect of the sharing economy. We appreciate the recognition that these kinds of businesses still operate within a public framework that provides infrastructure, public safety services, and other services that allow these businesses to compete and grow. HB 3001 levels the playing field that each car rental company operates within, whether that company is a very large corporation with a fleet of vehicles or a private operator with one or two cars.

It would be our expectation that if this measure becomes law, we will undertake an effort to accept tax payments from individual owners that rent their cars just as we collect from homeowners that partake in short term vacation rentals. Indeed, there are tax collection companies that have formed within the vacation rental space to provide tax compliance services and it would not be unlikely to see similar offerings for those that engage in peer to peer vehicle rentals.

**SUBMITTED ELECTRONICALLY**