

House Bill 3137

Sponsored by Representative MARSH; Representative FINDLEY, Senators JOHNSON, KNOPP

SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**.

Provides that transient lodging tax becomes due when occupancy of transient lodging with respect to which tax is imposed ends. Provides that transient lodging tax to be remitted with tax return is amount of tax due with respect to all occupancy of transient lodging that ended during reporting period to which return relates.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to transient lodging tax collection; amending ORS 320.305 and 320.315 and sections 5 and
3 6, chapter 34, Oregon Laws 2018; and prescribing an effective date.

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

5 **SECTION 1.** ORS 320.305, as amended by section 7, chapter 34, Oregon Laws 2018, is amended
6 to read:

7 320.305. (1)(a) A tax of 1.8 percent is imposed on any consideration charged for the sale, service
8 or furnishing of transient lodging.

9 (b)(A) The tax must be computed on the total retail price, including all charges other than taxes,
10 paid by a person for occupancy of the transient lodging.

11 (B) The total retail price paid by a person for occupancy of transient lodging that is part of a
12 travel package may be determined by reasonable and verifiable standards from books and records
13 kept in the ordinary course of the transient lodging tax collector's business.

14 **(2) The tax imposed under this section becomes due when the occupancy of the transient**
15 **lodging with respect to which the tax is imposed ends.**

16 [(c)] **(3)(a)** The tax shall be collected by the transient lodging provider or transient lodging in-
17 termediary that collects the consideration charged for occupancy of the transient lodging, or a
18 transient lodging intermediary described in ORS 320.300 (12)(c), as applicable.

19 **(b) The transient lodging tax collector may withhold a collection reimbursement charge**
20 **of five percent of the amount collected under this subsection.**

21 [(d)] **(4)** The tax imposed [by this subsection] **under this section** is in addition to and not in lieu
22 of any local transient lodging tax.

23 [(2) *The transient lodging tax collector may withhold a collection reimbursement charge of five*
24 *percent of the amount collected under subsection (1) of this section.*]

25 **SECTION 2.** ORS 320.305, as amended by section 3, chapter 102, Oregon Laws 2016, and section
26 8, chapter 34, Oregon Laws 2018, is amended to read:

27 320.305. (1)(a) A tax of 1.5 percent is imposed on any consideration charged for the sale, service
28 or furnishing of transient lodging.

29 (b)(A) The tax must be computed on the total retail price, including all charges other than taxes,
30 paid by a person for occupancy of the transient lodging.

NOTE: Matter in **boldfaced** type in an amended section is new; matter [*italic and bracketed*] is existing law to be omitted.
New sections are in **boldfaced** type.

1 (B) The total retail price paid by a person for occupancy of transient lodging that is part of a
 2 travel package may be determined by reasonable and verifiable standards from books and records
 3 kept in the ordinary course of the transient lodging tax collector’s business.

4 **(2) The tax imposed under this section becomes due when the occupancy of the transient**
 5 **lodging with respect to which the tax is imposed ends.**

6 [(c)] **(3)(a)** The tax shall be collected by the transient lodging provider or transient lodging in-
 7 termediary that collects the consideration charged for occupancy of the transient lodging, or a
 8 transient lodging intermediary described in ORS 320.300 (12)(c), as applicable.

9 **(b) The transient lodging tax collector may withhold a collection reimbursement charge**
 10 **of five percent of the amount collected under this subsection.**

11 [(d)] **(4)** The tax imposed [by this subsection] **under this section** is in addition to and not in lieu
 12 of any local transient lodging tax.

13 [(2) The transient lodging tax collector may withhold a collection reimbursement charge of five
 14 percent of the amount collected under subsection (1) of this section.]

15 **SECTION 3.** ORS 320.315 is amended to read:

16 320.315. (1)**(a)** Every transient lodging tax collector is responsible for collecting the tax imposed
 17 under ORS 320.305 and shall file a return with the Department of Revenue, on or before the last day
 18 of the month following the end of each calendar quarter, reporting the amount of tax due **with re-**
 19 **spect to all occupancy of transient lodging that ended** during the quarter **to which the return**
 20 **relates.**

21 **(b)** The department shall prescribe the form of the return required by this section. The rules
 22 of the department shall require that returns be made under penalties for false swearing.

23 (2) When a return is required under [subsection (1) of] this section, the transient lodging tax
 24 collector required to [make] **file** the return shall remit the tax due to the department at the time
 25 fixed for filing [the return] **returns.**

26 **SECTION 4.** Section 5, chapter 34, Oregon Laws 2018, is amended to read:

27 **Sec. 5.** (1)**(a)** A local transient lodging tax must be computed on the total retail price, including
 28 all charges other than taxes, paid by a person for occupancy of the transient lodging.

29 [(2)] **(b)** The total retail price paid by a person for occupancy of transient lodging that is part
 30 of a travel package may be determined by reasonable and verifiable standards from books and re-
 31 cords kept in the ordinary course of the transient lodging tax collector’s business.

32 **(2) The local transient lodging tax becomes due when the occupancy of the transient**
 33 **lodging with respect to which the tax is imposed ends.**

34 **SECTION 5.** Section 6, chapter 34, Oregon Laws 2018, is amended to read:

35 **Sec. 6.** (1) The transient lodging provider or transient lodging intermediary that collects the
 36 consideration charged for occupancy of transient lodging, or a transient lodging intermediary de-
 37 scribed in ORS 320.300 (12)(c), as applicable, is responsible for collecting any local transient lodging
 38 tax and shall file a return of the tax with the unit of local government that imposes the tax, or with
 39 any tax administrator identified by the unit of local government, reporting the amount of tax due
 40 **with respect to all occupancy of transient lodging that ended** during the reporting period to
 41 which the return relates.

42 (2) Returns shall be filed on or before the deadline fixed by the unit of local government for
 43 filing [of] returns and shall be made under penalties for false swearing.

44 (3) When a return is required under this section, the transient lodging tax collector required to
 45 file the return shall remit the [taxes] **tax** due to the unit of local government at the time fixed for

1 filing [of] returns.

2 (4) This section applies to a transient lodging tax collector unless a charter provision or ordi-
3 nance or resolution of the unit of local government, or an agreement entered into between the
4 transient lodging tax collector and the unit of local government, provides otherwise.

5 **SECTION 6. This 2019 Act takes effect on the 91st day after the date on which the 2019**
6 **regular session of the Eightieth Legislative Assembly adjourns sine die.**

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