

**Enrolled**  
**House Bill 3138**

Sponsored by Representative MARSH; Representatives FINDLEY, GOMBERG, KENY-GUYER,  
MITCHELL, Senator JOHNSON

CHAPTER .....

AN ACT

Relating to transient lodging taxation; amending ORS 320.308; and prescribing an effective date.

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

**SECTION 1.** ORS 320.308 is amended to read:

320.308. The following are exempt from the state transient lodging tax:

(1) A dwelling unit in a hospital, health care facility, long term care facility or any other residential facility that is licensed, registered or certified by the Department of Human Services or the Oregon Health Authority.[]

(2) A dwelling unit in a facility providing treatment for drug or alcohol abuse or providing mental health treatment.[]

(3) A dwelling unit that is used by members of the general public for temporary human occupancy for fewer than 30 days per year.[] **The exemption granted under this subsection does not apply to a dwelling unit that is rented out as transient lodging using a platform of any kind provided in any manner by a transient lodging intermediary.**

(4) A dwelling unit, the consideration for which is funded through a contract with a government agency and the purpose of which is to provide emergency or temporary shelter.[]

(5) A dwelling unit at a nonprofit youth or church camp, nonprofit conference center or other nonprofit facility.[] *or*

(6) A dwelling unit that is leased or otherwise occupied by the same person for a consecutive period of 30 days or more during the year. The requirements of this subsection are satisfied even if the physical dwelling unit changes during the consecutive period, if:

(a) All dwelling units occupied are within the same facility; and

(b) The person paying consideration for the transient lodging is the same person throughout the consecutive period.

**SECTION 2. This 2019 Act takes effect on the 91st day after the date on which the 2019 regular session of the Eightieth Legislative Assembly adjourns sine die.**

**Passed by House May 29, 2019**

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Timothy G. Sekerak, Chief Clerk of House

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Tina Kotek, Speaker of House

**Passed by Senate June 17, 2019**

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Peter Courtney, President of Senate

**Received by Governor:**

.....M,....., 2019

**Approved:**

.....M,....., 2019

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Kate Brown, Governor

**Filed in Office of Secretary of State:**

.....M,....., 2019

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Bev Clarno, Secretary of State