

House Bill 3138

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

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 exemption from transient lodging taxation for dwelling unit used by members of general public for temporary human occupancy for fewer than 30 days per year does not apply to dwelling unit rented out as transient lodging using platform of any kind provided in any manner by transient lodging intermediary.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

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

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

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

4 320.308. The following are exempt from the state transient lodging tax:

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

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

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

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

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

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

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

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

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