

HB 3136-3
(LC 1947)
5/17/19 (ASD/ps)

Requested by HOUSE COMMITTEE ON REVENUE (at the request of Representative Pam Marsh)

**PROPOSED AMENDMENTS TO
HOUSE BILL 3136**

1 On page 1 of the printed bill, delete lines 5 through 26 and delete page
2 2 and insert:

3 **“SECTION 1. Section 2 of this 2019 Act is added to and made a part
4 of ORS 320.345 to 320.350.**

5 **“SECTION 2. (1) The Department of Revenue shall collect the local
6 transient lodging taxes that the department collects for units of local
7 government, pursuant to agreements entered into under ORS 305.620,
8 on a local level rather than a regional level.**

9 **“(2) The department shall adopt rules for purposes of implementing
10 this section.**

11 **“SECTION 3. (1) Notwithstanding ORS 320.335, for the biennium
12 beginning July 1, 2019, in order to fund the actual start-up costs in-
13 curred by the Department of Revenue in collecting local transient
14 lodging taxes in the manner described in section 2 of this 2019 Act, the
15 department shall withhold state transient lodging tax moneys that
16 would otherwise be transferred to the Oregon Tourism Commission
17 under ORS 320.335 (2) in an amount not to exceed \$900,000.**

18 **“(2)(a) In order to reimburse the commission for the moneys with-
19 held under subsection (1) of this section, plus two percent interest per
20 annum, the department shall transfer to the commission, in addition
21 to the transfers required under ORS 320.335 (2), the amount of state**

1 and local transient lodging tax moneys received by the department
2 that would have been withheld by transient lodging intermediaries as
3 a collection reimbursement charge under ORS 320.305 (2) and 320.345
4 but for the disallowance of such charges under paragraph (b) of this
5 subsection.

6 “(b) Notwithstanding ORS 320.305 (2) and 320.345, a transient lodging
7 intermediary may not withhold any amount of state or local transient
8 lodging taxes reported to the department as a collection reimburse-
9 ment charge until the date specified in subsection (4) of this section.

10 “(3) Beginning on the day immediately following the date on which
11 the department has withheld the lesser of the actual start-up costs
12 described in subsection (1) of this section or \$900,000, the department
13 shall cease withholding moneys in the manner described in subsection
14 (1) of this section.

15 “(4) Beginning on the day immediately following the date on which
16 the department has transferred to the commission the total amount
17 of the reimbursement required under subsection (2)(a) of this section,
18 transient lodging intermediaries may resume withholding collection
19 reimbursement charges from state and local transient lodging taxes
20 reported to the department as provided in ORS 320.305 (2) and 320.345.

21 “(5)(a) The department shall refund, without interest, any amounts
22 of state and local transient lodging taxes received from transient
23 lodging intermediaries pursuant to subsection (2)(a) of this section
24 that exceed the total amount of the reimbursement required under
25 subsection (2)(a) of this section.

26 “(b) The refunds required by paragraph (a) of this subsection shall
27 be made in fair and proportionate amounts to transient lodging inter-
28 mediaries that would have withheld amounts of state and local tran-
29 sient lodging taxes as a collection reimbursement charge but for the
30 disallowance of such charges under subsection (2)(b) of this section.

1 “(c) The department may prescribe the method for making any de-
2 termination required under this subsection.

3 “(6) As used in this section, ‘collection reimbursement charge,’ ‘lo-
4 cal transient lodging tax,’ ‘state transient lodging tax’ and ‘transient
5 lodging intermediary’ have the meanings given those terms in ORS
6 320.300.

7 “SECTION 4. (1) Section 3 of this 2019 Act is repealed on the day
8 immediately following the day described in section 3 (4) of this 2019
9 Act.

10 “(2) The Department of Revenue shall notify the Legislative Counsel
11 as soon as practicable after the day described in subsection (1) of this
12 section.

13 “SECTION 5. (1) For the purpose of enforcing the state transient
14 lodging tax, the Department of Revenue shall purchase access to raw
15 metadata scraped from the Internet that relates to the sale, service
16 or furnishing of transient lodging.

17 “(2)(a) The department shall implement an enhanced data-scraping
18 pilot program for the purpose of enforcing the state and local transient
19 lodging taxes.

20 “(b) The pilot program shall include at least two and not more than
21 four units of local government for which the department enforces the
22 local transient lodging tax pursuant to agreements entered into under
23 ORS 305.620.

24 “(c) The department shall prescribe the data that may be made
25 available to the units of local government.

26 “(d) ORS 305.620 (5) does not apply to costs related to the pilot
27 program incurred by the department.

28 “(3) As used in this section, ‘local transient lodging tax,’ ‘state
29 transient lodging tax’ and ‘unit of local government’ have the
30 meanings given those terms in ORS 320.300.

