

# House Bill 4047

Introduced and printed pursuant to House Rule 12.00. Pre-session filed (at the request of Governor Kate Brown for Office of the Governor)

## 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**.

Makes rate of state transient lodging tax as increased by Enrolled House Bill 4146 (2016) permanent.

Takes effect on 91st day following adjournment sine die.

## A BILL FOR AN ACT

1  
2 Relating to transient lodging taxation; creating new provisions; amending ORS 320.305; repealing  
3 section 4, chapter 102, Oregon Laws 2016; prescribing an effective date; and providing for re-  
4 venue raising that requires approval by a three-fifths majority.

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

6 **SECTION 1.** ORS 320.305, as amended by section 3, chapter 102, Oregon Laws 2016, section 8,  
7 chapter 34, Oregon Laws 2018, and section 2, chapter 498, Oregon Laws 2019, is amended to read:

8 320.305. (1)(a) A tax of [1.5] **1.8** percent is imposed on any consideration charged for the sale,  
9 service or furnishing of transient lodging.

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

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

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

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

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

22 (4) The tax imposed under this section is in addition to and not in lieu of any local transient  
23 lodging tax.

24 **SECTION 2.** The amendments to ORS 320.305 by section 1 of this 2020 Act apply to con-  
25 sideration charged on or after July 1, 2020, for the sale, service or furnishing of transient  
26 lodging.

27 **SECTION 3.** Section 4, chapter 102, Oregon Laws 2016, is repealed.

28 **SECTION 4.** This 2020 Act takes effect on the 91st day after the date on which the 2020  
29 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.