

SB 102 STAFF MEASURE SUMMARY

Senate Committee On Veterans and Emergency Preparedness

Prepared By: Regina Wilson, LPRO Analyst

Meeting Dates: 2/2, 2/9

WHAT THE MEASURE DOES:

Expands list of exemptions from transient lodging tax to include barracks and other military quarters controlled by the Oregon Military Department (OMD) and used for temporary overnight occupancy by active or retired servicemembers, veterans, and OMD personnel. Takes effect 91st day after sine die.

ISSUES DISCUSSED:

- U.S. Military Service Member lodging
- Oregon National Guard
- Disabled and retired Veterans

EFFECT OF AMENDMENT:

No amendment.

BACKGROUND:

Revenue generated from state lodging taxes established by legislation in 2003, is used to fund Oregon Tourism Commission programs. Provisions governing the state lodging taxes have been refined by legislation a number of times, to clarify who is responsible for collecting the tax, paying the tax, adjusting the tax rate, and to account for online booking platforms.

Senate Bill 102 exempts certain temporary, overnight military lodging from state lodging taxes.