

SB 102 STAFF MEASURE SUMMARY

Joint Committee On Tax Expenditures

Prepared By: Mazen Malik, Senior Economist

Meeting Dates: 6/10, 6/11

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:

EFFECT OF AMENDMENT:

No amendment.

BACKGROUND:

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

Revenue generated from state lodging taxes established by legislation in 2003, is used to fund Oregon Tourism Commission programs. Exceptions governing what facilities are subject to lodging taxes have been refined by a number of sessions. In most of the adjustments, the statutes were amended to clarify who is responsible for collecting the tax, paying the tax, adjusting the tax rate, and to account for online booking platforms. This measure exempts military facilities from being subject to the tax.