

# House Bill 2500

Sponsored by Representative MARSH (Pre-session filed.)

## 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**.

Increases state transient lodging tax rate.  
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; prescribing  
3 an effective date; and providing for revenue raising that requires approval by a three-fifths ma-  
4 jority.

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

6 **SECTION 1.** ORS 320.305 is amended to read:

7 320.305. (1)(a) A tax of [1.5] **1.8** percent is imposed on any consideration charged for the sale,  
8 service or furnishing of transient lodging.

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

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

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

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

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

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

23 **SECTION 2.** The amendments to ORS 320.305 by section 1 of this 2021 Act apply to con-  
24 sideration charged on or after the effective date of this 2021 Act for the sale, service or  
25 furnishing of transient lodging.

26 **SECTION 3.** This 2021 Act takes effect on the 91st day after the date on which the 2021  
27 regular session of the Eighty-first 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.