

Enrolled House Bill 2521

Sponsored by Representative MARSH; Representatives DEXTER, NATHANSON (Presession filed.)

CHAPTER

AN ACT

Relating to transient lodging taxation; and prescribing an effective date.

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

SECTION 1. Section 2 of this 2021 Act is added to and made a part of ORS 320.300 to 320.365.

SECTION 2. (1) A transient lodging tax collector shall, upon payment, provide to the person that pays the consideration charged for occupancy of transient lodging an invoice, receipt or other similar document that clearly sets forth the sum of all transient lodging taxes charged for the occupancy of the transient lodging.

(2) The invoice, receipt or other similar document may be in any form that the transient lodging tax collector uses in the ordinary course of business.

SECTION 3. Section 2 of this 2021 Act applies to transient lodging taxes charged for occupancy of transient lodging that ends on or after the effective date of this 2021 Act.

SECTION 4. This 2021 Act takes effect on the 91st day after the date on which the 2021 regular session of the Eighty-first Legislative Assembly adjourns sine die.

Passed by House April 8, 2021

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Timothy G. Sekerak, Chief Clerk of House

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Tina Kotek, Speaker of House

Passed by Senate May 20, 2021

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Peter Courtney, President of Senate

Received by Governor:

.....M.,....., 2021

Approved:

.....M.,....., 2021

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Kate Brown, Governor

Filed in Office of Secretary of State:

.....M.,....., 2021

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Shemia Fagan, Secretary of State