

# House Bill 2521

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**.

Requires transient lodging tax collector to provide invoice, receipt or other similar document that clearly sets forth sum of all transient lodging taxes charged for occupancy of transient lodging. Takes effect on 91st day following adjournment sine die.

## A BILL FOR AN ACT

1  
2 Relating to transient lodging taxation; and prescribing an effective date.

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

4 **SECTION 1. Section 2 of this 2021 Act is added to and made a part of ORS 320.300 to**  
5 **320.365.**

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

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

12 **SECTION 3. Section 2 of this 2021 Act applies to transient lodging taxes charged for oc-**  
13 **cupancy of transient lodging that ends on or after the effective date of this 2021 Act.**

14 **SECTION 4. This 2021 Act takes effect on the 91st day after the date on which the 2021**  
15 **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.