

Senate Bill 102

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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**.

Exempts from state and local transient lodging taxes military lodging used for temporary overnight human occupancy by active or retired members or service veterans of Armed Forces of the United States or National Guard or by employees or agents of Oregon Military Department.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to exemption of military lodging from transient lodging taxes; creating new provisions;
3 amending ORS 320.308; and prescribing an effective date.

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

5 **SECTION 1.** ORS 320.308 is amended to read:

6 320.308. The following are exempt from the state transient lodging tax:

7 (1) A dwelling unit in a hospital, health care facility, long term care facility or any other resi-
8 dential facility that is licensed, registered or certified by the Department of Human Services or the
9 Oregon Health Authority.

10 (2) A dwelling unit in a facility providing treatment for drug or alcohol abuse or providing
11 mental health treatment.

12 (3) A dwelling unit that is used by members of the general public for temporary human occu-
13 pancy for fewer than 30 days per year. The exemption granted under this subsection does not apply
14 to a dwelling unit that is rented out as transient lodging using a platform of any kind provided in
15 any manner by a transient lodging intermediary.

16 (4) A dwelling unit, the consideration for which is funded through a contract with a government
17 agency and the purpose of which is to provide emergency or temporary shelter.

18 (5) A dwelling unit at a nonprofit youth or church camp, nonprofit conference center or other
19 nonprofit facility.

20 (6) A dwelling unit that is leased or otherwise occupied by the same person for a consecutive
21 period of 30 days or more during the year. The requirements of this subsection are satisfied even
22 if the physical dwelling unit changes during the consecutive period, if:

23 (a) All dwelling units occupied are within the same facility; and

24 (b) The person paying consideration for the transient lodging is the same person throughout the
25 consecutive period.

26 **(7) Barracks, quarters or other facilities or space located on installations owned, oper-
27 ated or controlled by the Oregon Military Department that are used for temporary overnight
28 human occupancy by:**

29 **(a) Active or retired members or service veterans of the Armed Forces of the United**

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.

1 **States or the National Guard or other reserve component of the Armed Forces of the United**
2 **States; or**

3 **(b) Employees or agents of the Oregon Military Department.**

4 **SECTION 2. Section 3 of this 2021 Act is added to and made a part of ORS 320.300 to**
5 **320.365.**

6 **SECTION 3. Barracks, quarters or other facilities or space located on installations**
7 **owned, operated or controlled by the Oregon Military Department are exempt from any local**
8 **transient lodging tax if the facilities or space are used for temporary overnight human oc-**
9 **cupancy by:**

10 **(1) Active or retired members or service veterans of the Armed Forces of the United**
11 **States or the National Guard or other reserve component of the Armed Forces of the United**
12 **States; or**

13 **(2) Employees or agents of the Oregon Military Department.**

14 **SECTION 4. Section 3 of this 2021 Act and the amendments to ORS 320.308 by section 1**
15 **of this 2021 Act apply to occupancy described in ORS 320.308 (7) and section 3 of this 2021**
16 **Act that occurred or occurs before, on or after the effective date of this 2021 Act.**

17 **SECTION 5. This 2021 Act takes effect on the 91st day after the date on which the 2021**
18 **regular session of the Eighty-first Legislative Assembly adjourns sine die.**

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