

**HB 2171 STAFF MEASURE SUMMARY**

**House Committee On Economic Development, Small Business, and Trade**

---

**Prepared By:** Mary Mackie, LPRO Analyst

**Sub-Referral To:** House Committee On Revenue

**Meeting Dates:** 3/5

---

**WHAT THE MEASURE DOES:**

The measure exempts camping sites with 50 or less sites with electrical and sewer hookups located on county fairgrounds from the state transient lodging tax.

- *FISCAL: May have fiscal impact, but no statement issued yet.*
- *REVENUE: May have revenue impact, but no statement issued yet.*

**ISSUES DISCUSSED:**

**EFFECT OF AMENDMENT:**

No amendment.

**BACKGROUND:**

The state transient lodging tax, established by House Bill 2267 (2003) funds Oregon Tourism Commission programs. It is currently set at 1.5%. Various locations are exempt from the tax, including health care facilities, emergency shelters, and military facilities. House Bill 2171 exempts camping sites with 50 or less sites with electrical and sewer hookups located on county fairgrounds.