

HB 2171 A STAFF MEASURE SUMMARY

House Committee On Revenue

Prepared By: Michael Doughty, Economist

Meeting Dates: 5/8

WHAT THE MEASURE DOES:

Allows transient lodging tax collectors to withhold the tax for eligible campsites provided those taxes are used for the campsite's operation or promotion. Defines eligible campsites as located on a county fairground with 50 or less sites that have both direct electrical hookups and individual sewer hookups. Requires these campsites to have been certified as catering to tourists by the Oregon Tourism Commission. Directs the commission to adopt certification rules. Takes effect on the 91st day following adjournment sine die.

ISSUES DISCUSSED:

EFFECT OF AMENDMENT:

No amendment.

BACKGROUND:

The Transient Lodging Tax was established by HB 2267 (2003) to help fund Oregon Tourism Commission programs. The current rate for the lodging tax is 1.5%. The lodging providers or intermediaries collect and remit the tax. There are some exclusions from the tax including health care facilities, emergency shelters, and military facilities.