

A-Engrossed
House Bill 2171

Ordered by the House April 7
Including House Amendments dated April 7

Sponsored by Representative SCHARF; Representative YUNKER (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. The statement includes a measure digest written in compliance with applicable readability standards.

Digest: The Act would let the state lodging tax from a camp site on a fairgrounds that does not have more than 50 camp sites with hookups for both power and sewage and that is geared to tourists be used to run or promote the camp site. (Flesch Readability Score: 60.8).

[Digest: The Act would exempt from the state transient lodging tax a camping site on a fairgrounds that has not more than 50 camping sites with direct hookups for both power and sewage. (Flesch Readability Score: 60.6).]

Provides *[an exemption from the state transient lodging tax]* **that the tax collector** for a camping site on a county fairgrounds that has not more than 50 camping sites with both direct electrical hookups and individual sewer hookups **and that caters to tourists may withhold the state transient lodging tax collected for the camping site provided the tax moneys are used for the operation or promotion of the camping site.**

Takes effect on the 91st day following adjournment sine die.

A BILL FOR AN ACT

Relating to camping sites on county fairgrounds; and prescribing an effective date.

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

SECTION 1. Section 2 of this 2025 Act is added to and made a part of ORS 320.305 to 320.340.

SECTION 2. (1) This section applies to a camping site, as defined in ORS 94.953, that:

(a) Is situated on a county fairgrounds, as defined in ORS 565.010;

(b) Has not more than 50 camping sites with both direct electrical hookups and individual sewer hookups; and

(c) Has been certified by the Oregon Tourism Commission as a facility that caters to tourists.

(2) Notwithstanding ORS 320.315 (2) and 320.325 (1), when the transient lodging tax collector for a camping site files a tax return, the transient lodging tax collector may withhold the tax provided that the tax moneys are used directly for the operation or promotion of the camping site.

(3) The commission shall adopt by rule a process by which camping sites may be certified for purposes of this section.

SECTION 3. This 2025 Act takes effect on the 91st day after the date on which the 2025 regular session of the Eighty-third Legislative Assembly adjourns sine die.

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.