

# House Bill 2171

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

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 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.

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

## A BILL FOR AN ACT

1  
2 Relating to camping sites on county fairgrounds; amending ORS 320.308; and prescribing an effective  
3 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, operated or  
27 controlled by the Oregon Military Department that are used for temporary overnight human occu-  
28 pancy by:

**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 (a) Active or retired members or service veterans of the Armed Forces of the United States or  
2 the National Guard or other reserve component of the Armed Forces of the United States; or

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

4 **(8) A camping site, as defined in ORS 94.953, situated on a county fairgrounds, as defined**  
5 **in ORS 565.010, that has not more than 50 camping sites with both direct electrical hookups**  
6 **and individual sewer hookups.**

7 **SECTION 2. This 2025 Act takes effect on the 91st day after the date on which the 2025**  
8 **regular session of the Eighty-third Legislative Assembly adjourns sine die.**

9

---