

HOUSE AMENDMENTS TO HOUSE BILL 2977

By COMMITTEE ON REVENUE

June 18

1 On page 1 of the printed bill, line 2, after “ORS” insert “320.303,”.

2 Delete lines 16 through 27.

3 On page 2, delete lines 1 through 22 and insert:

4 “**SECTION 1.** ORS 320.305 is amended to read:

5 “320.305. (1)(a) A tax [*of 1.5 percent*] is imposed on any consideration charged for the sale, ser-
6 vice or furnishing of transient lodging **at the following rates:**

7 “(A) **1.5 percent for distribution in accordance with ORS 320.335 (3)(a);**

8 “(B) **One percent for distribution in accordance with ORS 320.335 (3)(b); and**

9 “(C) **0.25 percent for distribution in accordance with ORS 320.335 (3)(c).**

10 “(b)(A) The tax must be computed on the total retail price, including all charges other than
11 taxes, paid by a person for occupancy of the transient lodging.

12 “(B) The total retail price paid by a person for occupancy of transient lodging that is part of a
13 travel package may be determined by reasonable and verifiable standards from books and records
14 kept in the ordinary course of the transient lodging tax collector’s business.

15 “(2) The tax imposed under this section becomes due when the occupancy of the transient
16 lodging with respect to which the tax is imposed ends.

17 “(3)(a) The tax shall be collected by the transient lodging provider or transient lodging inter-
18 mediary that collects the consideration charged for occupancy of the transient lodging, or a tran-
19 sient lodging intermediary described in ORS 320.300 (12)(c), as applicable.

20 “(b) The transient lodging tax collector may withhold a collection reimbursement charge of five
21 percent of the amount collected under this subsection.

22 “(4) The tax imposed under this section is in addition to and not in lieu of any local transient
23 lodging tax.

24 “**SECTION 2.** ORS 320.335 is amended to read:

25 “320.335. (1) All moneys received by the Department of Revenue pursuant to ORS 320.305 to
26 320.340, and interest [*thereon*] **on the moneys**, shall be paid to the State Treasurer to be held in a
27 suspense account established under ORS 293.445.

28 “(2) After the payment of refunds,[:]

29 “[*(1)*] moneys necessary to reimburse the Department of Revenue for the actual costs incurred
30 by the department in administering the state transient lodging tax, not to exceed two percent of
31 state transient lodging tax collections, are continuously appropriated to the department.[: and]

32 “[*(2)*] (3) The balance of the moneys received shall be transferred, **in proportion to the re-**
33 **spective rates that generated the moneys, as follows:**

34 “(a) **Moneys generated by the rate imposed under ORS 320.305 (1)(a)(A)**, to the account of
35 the Oregon Tourism Commission established under ORS 284.131. The moneys transferred under this

1 [subsection] **paragraph** are continuously appropriated to the Oregon Tourism Commission for the
2 purposes set forth in ORS 284.131.

3 “(b) Moneys generated by the rate imposed under ORS 320.305 (1)(a)(B), to the Recovering
4 Oregon’s Wildlife Fund Subaccount established under ORS 496.303. The moneys transferred
5 under this paragraph are continuously appropriated to the State Fish and Wildlife Commis-
6 sion for the purposes set forth in ORS 496.303 (13).

7 “(c) Moneys generated by the rate imposed under ORS 320.305 (1)(a)(C) are continuously
8 appropriated to the following agencies for the following purposes:

9 “(A) 0.050 percent to the Department of State Police for efforts to combat the poaching
10 of wildlife;

11 “(B) 0.050 percent to the State Department of Agriculture for deposit in the Wolf Man-
12 agement Compensation and Proactive Trust Fund established under ORS 610.155;

13 “(C) 0.050 percent to the State Department of Fish and Wildlife for deposit in the Oregon
14 Conservation and Recreation Fund established under ORS 496.252;

15 “(D) 0.050 percent to the State Department of Fish and Wildlife for wildlife connectivity
16 efforts;

17 “(E) 0.020 percent to the State Department of Fish and Wildlife for wildlife stewardship
18 efforts;

19 “(F) 0.015 percent to the State Department of Agriculture for deposit in the Invasive
20 Species Control Account established under ORS 570.810;

21 “(G) 0.010 percent to the Department of Justice for efforts related to anti-poaching and
22 wildlife law enforcement; and

23 “(H) 0.005 percent to the State Department of Agriculture for deposit in the Invasive
24 Species Council Account established under ORS 570.800.

25 “(4) The State Department of Agriculture and the State Department of Fish and Wildlife
26 may assess and retain administrative assessments from moneys received by the respective
27 departments under subsection (3)(c) of this section.

28 “**SECTION 3.** ORS 320.303 is amended to read:

29 “320.303. (1) A transient lodging tax collector shall, upon payment, provide to the person that
30 pays the consideration charged for occupancy of transient lodging an invoice, receipt or other sim-
31 ilar document that clearly sets forth the sum of all transient lodging taxes charged for the occu-
32 pancy of the transient lodging.

33 “(2) **The invoice, receipt or other similar document shall describe the portion of the tax**
34 **imposed at the rates set forth in ORS 320.305 (1)(a)(B) and (C) as a ‘wildlife conservation**
35 **tax.’**

36 “[2)] (3) The invoice, receipt or other similar document may be in any form that the transient
37 lodging tax collector uses in the ordinary course of business.”.

38 In line 23, delete “3” and insert “4”.

39 In line 44, delete “department” and insert “State Department of Fish and Wildlife”.

40 On page 3, line 16, delete “State Fish and Wildlife”.

41 On page 4, line 24, after “(3)” insert “(b)”.

42 In line 28, delete “(d)” and insert “(c)” and delete “department” and insert “State Department
43 of Fish and Wildlife or the commission”.

44 Delete line 30.

45 In line 31, delete “(d)” and insert “(c)”.

1 In line 38, delete “(e)” and insert “(d)”.

2 On page 5, line 4, delete “4” and insert “5”.

3 Delete lines 19 through 23 and insert:

4 **“SECTION 6. The amendments to ORS 320.303, 320.305 and 320.335 by sections 1 to 3 of**
5 **this 2025 Act apply to consideration charged on or after January 1, 2026, for the sale, service**
6 **or furnishing of transient lodging.**

7 **“SECTION 7. 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.”.**

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