

HB 2977-2  
(LC 2642)  
4/24/25 (AG/ps)

Requested by Representative HELM

**PROPOSED AMENDMENTS TO  
HOUSE BILL 2977**

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  
6 charged for the sale, service or furnishing of transient lodging **at the fol-**  
7 **lowing rates:**

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

10 **“(B) One percent for distribution in accordance with ORS 320.335**  
11 **(3)(b).**

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

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

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

21 “(3)(a) The tax shall be collected by the transient lodging provider or

1 transient lodging intermediary that collects the consideration charged for  
2 occupancy of the transient lodging, or a transient lodging intermediary de-  
3 scribed in ORS 320.300 (12)(c), as applicable.

4 “(b) The transient lodging tax collector may withhold a collection re-  
5 imbursement charge of five percent of the amount collected under this sub-  
6 section.

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

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

10 “320.335. (1) All moneys received by the Department of Revenue pursuant  
11 to ORS 320.305 to 320.340, and interest [*thereon*] **on the moneys**, shall be  
12 paid to the State Treasurer to be held in a suspense account established  
13 under ORS 293.445.

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

15 “[*(1)*] moneys necessary to reimburse the Department of Revenue for the  
16 actual costs incurred by the department in administering the state transient  
17 lodging tax, not to exceed two percent of state transient lodging tax col-  
18 lections, are continuously appropriated to the department.[: *and*]

19 “[*(2)*] (3) The balance of the moneys received shall be transferred, **in**  
20 **proportion to the respective rates that generated the moneys, as fol-**  
21 **lows:**

22 “(a) **Moneys generated by the rate imposed under ORS 320.305**  
23 **(1)(a)(A), to the account of the Oregon Tourism Commission established**  
24 **under ORS 284.131. The moneys transferred under this [*subsection*] para-**  
25 **graph** are continuously appropriated to the Oregon Tourism Commission for  
26 the purposes set forth in ORS 284.131.

27 “(b) **Moneys generated by the rate imposed under ORS 320.305**  
28 **(1)(a)(B), to the Recovering Oregon’s Wildlife Fund Subaccount estab-**  
29 **lished under ORS 496.303. The moneys transferred under this para-**  
30 **graph are continuously appropriated to the State Fish and Wildlife**

1 **Commission for the purposes set forth in ORS 496.303 (13).**

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

3 “320.303. (1) A transient lodging tax collector shall, upon payment, pro-  
4 vide to the person that pays the consideration charged for occupancy of  
5 transient lodging an invoice, receipt or other similar document that clearly  
6 sets forth the sum of all transient lodging taxes charged for the occupancy  
7 of the transient lodging.

8 **“(2) The invoice, receipt or other similar document shall describe**  
9 **the portion of the tax imposed at the rate set forth in ORS 320.305**  
10 **(1)(a)(B) as a ‘wildlife conservation tax.’**

11 “[2)] (3) The invoice, receipt or other similar document may be in any  
12 form that the transient lodging tax collector uses in the ordinary course of  
13 business.”.

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

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

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

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

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

21 Delete line 30.

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

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

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

25 Delete lines 19 through 23 and insert:

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

30 **“SECTION 7.** This 2025 Act takes effect on the 91st day after the

1 **date on which the 2025 regular session of the Eighty-third Legislative**  
2 **Assembly adjourns sine die.”.**

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