

HB 2977-5
(LC 2642)
6/12/25 (DJ/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);**

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

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

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

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

21 **“(2)** The tax imposed under this section becomes due when the occupancy

1 of the transient lodging with respect to which the tax is imposed ends.

2 “(3)(a) The tax shall be collected by the transient lodging provider or
3 transient lodging intermediary that collects the consideration charged for
4 occupancy of the transient lodging, or a transient lodging intermediary de-
5 scribed in ORS 320.300 (12)(c), as applicable.

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

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

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

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

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

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

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

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

29 **“(b) Moneys generated by the rate imposed under ORS 320.305**
30 **(1)(a)(B), to the Recovering Oregon’s Wildlife Fund Subaccount estab-**

1 lished under ORS 496.303. The moneys transferred under this para-
2 graph are continuously appropriated to the State Fish and Wildlife
3 Commission for the purposes set forth in ORS 496.303 (13).

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

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

9 “(B) 0.050 percent to the State Department of Agriculture for de-
10 posit in the Wolf Management Compensation and Proactive Trust
11 Fund established under ORS 610.155;

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

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

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

19 “(F) 0.015 percent to the State Department of Agriculture for de-
20 posit in the Invasive Species Control Account established under ORS
21 570.810;

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

24 “(H) 0.005 percent to the State Department of Agriculture for de-
25 posit in the Invasive Species Council Account established under ORS
26 570.800.

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

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

2 “320.303. (1) A transient lodging tax collector shall, upon payment, pro-
3 vide to the person that pays the consideration charged for occupancy of
4 transient lodging an invoice, receipt or other similar document that clearly
5 sets forth the sum of all transient lodging taxes charged for the occupancy
6 of the transient lodging.

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

10 “[(2)] (3) The invoice, receipt or other similar document may be in any
11 form that the transient lodging tax collector uses in the ordinary course of
12 business.”.

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

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

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

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

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

20 Delete line 30.

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

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

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

24 Delete lines 19 through 23 and insert:

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

29 **“SECTION 7.** This 2025 Act takes effect on the 91st day after the
30 **date on which the 2025 regular session of the Eighty-third Legislative**

1 **Assembly adjourns sine die.”.**

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