

House Bill 2554

Ordered printed by the Speaker pursuant to House Rule 12.00A (5). Pre-session filed (at the request of House Interim Committee on Revenue)

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**.

Increases state transient lodging tax rate to 6.29 percent.
Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to the state transient lodging tax; creating new provisions; amending ORS 320.305; pre-
3 scribing an effective date; and providing for revenue raising that requires approval by a three-
4 fifths majority.

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

6 **SECTION 1.** ORS 320.305 is amended to read:

7 320.305. (1) A tax of [*one*] **6.29** percent is imposed on any consideration rendered for the sale,
8 service or furnishing of transient lodging. The tax imposed by this subsection shall be in addition
9 to and not in lieu of any local transient lodging tax. The tax shall be collected by the transient
10 lodging provider.

11 (2) The transient lodging provider shall withhold five percent of the amount the provider collects
12 under subsection (1) of this section for the purpose of reimbursing the provider for the cost of tax
13 collection, record keeping and reporting.

14 **SECTION 2.** The amendments to ORS 320.305 by section 1 of this 2011 Act apply to con-
15 sideration rendered for the sale, service or furnishing of transient lodging on or after the
16 effective date of this 2011 Act.

17 **SECTION 3.** This 2011 Act takes effect on the 91st day after the date on which the 2011
18 session of the Seventy-sixth Legislative Assembly adjourns sine die.

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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.