

Senate Bill 542

Sponsored by Senator JOHNSON (at the request of Tillamook County) (Pre-session 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**.

For purposes of local transient lodging taxes, expands definition of "tourism-related facility" to include road that serves tourist destination.

A BILL FOR AN ACT

1
2 Relating to local transient lodging taxes; creating new provisions; and amending ORS 320.300.

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

4 **SECTION 1.** ORS 320.300 is amended to read:

5 320.300. As used in ORS 320.300 to 320.350:

6 (1) "Collection reimbursement charge" means the amount a transient lodging provider may re-
7 tain as reimbursement for the costs incurred by the provider in collecting and reporting a transient
8 lodging tax and in maintaining transient lodging tax records.

9 (2) "Conference center" means a facility that:

10 (a) Is owned or partially owned by a unit of local government, a governmental agency or a
11 nonprofit organization; and

12 (b) Meets the current membership criteria of the International Association of Conference Cen-
13 ters.

14 (3) "Convention center" means a new or improved facility that:

15 (a) Is capable of attracting and accommodating conventions and trade shows from international,
16 national and regional markets requiring exhibition space, ballroom space, meeting rooms and any
17 other associated space, including but not limited to banquet facilities, loading areas and lobby and
18 registration areas;

19 (b) Has a total meeting room and ballroom space between one-third and one-half of the total size
20 of the center's exhibition space;

21 (c) Generates a majority of its business income from tourists;

22 (d) Has a room-block relationship with the local lodging industry; and

23 (e) Is owned by a unit of local government, a governmental agency or a nonprofit organization.

24 (4) "Local transient lodging tax" means a tax imposed by a unit of local government on the sale,
25 service or furnishing of transient lodging.

26 (5) "State transient lodging tax" means the tax imposed under ORS 320.305.

27 (6) "Tourism" means economic activity resulting from tourists.

28 (7) "Tourism promotion" means any of the following activities:

29 (a) Advertising, publicizing or distributing information for the purpose of attracting and wel-
30 coming tourists;

31 (b) Conducting strategic planning and research necessary to stimulate future tourism develop-

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 ment;

2 (c) Operating tourism promotion agencies; and

3 (d) Marketing special events and festivals designed to attract tourists.

4 (8) "Tourism promotion agency" includes:

5 (a) An incorporated nonprofit organization or governmental unit that is responsible for the
6 tourism promotion of a destination on a year-round basis.

7 (b) A nonprofit entity that manages tourism-related economic development plans, programs and
8 projects.

9 (c) A regional or statewide association that represents entities that rely on tourism-related
10 business for more than 50 percent of their total income.

11 (9) "Tourism-related facility" **means**:

12 (a) [Means] A conference center, convention center or visitor information center[; and].

13 (b) [Means] Other improved real property that has a useful life of 10 or more years and has a
14 substantial purpose of supporting tourism or accommodating tourist activities.

15 **(c) A road that serves a tourist destination.**

16 (10) "Tourist" means a person who, for business, pleasure, recreation or participation in events
17 related to the arts, heritage or culture, travels from the community in which [that] **the** person is a
18 resident to a different community that is separate, distinct from and unrelated to the person's com-
19 munity of residence[, and that trip] **on a trip that**:

20 (a) Requires the person to travel more than 50 miles from the **person's** community of residence;
21 or

22 (b) Includes an overnight stay.

23 (11) "Transient lodging" means:

24 (a) Hotel, motel and inn dwelling units that are used for temporary overnight human occupancy;

25 (b) Spaces used for parking recreational vehicles or erecting tents during periods of human oc-
26 cupancy; or

27 (c) Houses, cabins, condominiums, apartment units or other dwelling units, or portions of [any
28 of] these dwelling units, that are used for temporary human occupancy.

29 (12) "Unit of local government" has the meaning given that term in ORS 190.003.

30 (13) "Visitor information center" means a building, or a portion of a building, the main purpose
31 of which is to distribute or disseminate information to tourists.

32 **SECTION 2. The amendments to ORS 320.300 by section 1 of this 2011 Act apply to local**
33 **transient lodging taxes imposed or increased on or after the effective date of this 2011 Act.**

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