

**76TH OREGON LEGISLATIVE ASSEMBLY  
2012 Regular Session  
STAFF MEASURE SUMMARY  
HOUSE REVENUE COMMITTEE**

**MEASURE: HB 4036  
CARRIER:**

**REVENUE: YES  
FISCAL: Potential**

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**Action:  
Vote:**

**Yeas:  
Nays:  
Exc.:**

**Prepared By: Mazen Malik, Economist  
Meeting Dates: Feb/03**

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**WHAT THE BILL DOES:** Imposes one percent tax on specified providers of residential care and services. Appropriates moneys from tax to Department of Human Services to fund medical assistance expenditures for providers of residential care and services. Sunsets tax on providers of residential care and services no later than October 1, 2019.

**ISSUES DISCUSSED:**

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**EFFECT OF COMMITTEE AMENDMENTS:**

**BACKGROUND:**

The state 1% transient lodging tax is imposed on the temporary lodging places (hotel, motel, cabins, rental homes, etc.). This measure extends the tax to newly defined providers of services to the developmentally disabled (as defined in section 1 subsection (2)). It includes residential services for children and adults (excluding foster care) employment or day service providers for adults and Brokerage services for adults. There are a total of 133 providers that will be covered under this bill. There was a similar bill introduced last session, HB 2012.

The Department of Human Services will be collecting this tax and it seems that it will be collected by the existing work group that collects Nursing Home taxes. It is believed that the number of new entities that will be added is small enough to absorb in the work of that group.