

76TH OREGON LEGISLATIVE ASSEMBLY
2012 Regular Session
STAFF MEASURE SUMMARY
SENATE COMMITTEE ON FINANCE AND REVENUE

MEASURE: SB 1519
CARRIER:

REVENUE: Potential
FISCAL: Potential

Action:

Vote:

Yeas:

Nays:

Exc.:

Prepared By: Mazen Malik, Economist
Meeting Dates: 02/03

WHAT THE BILL DOES: Defines 'transient lodging tax collector' as transient lodging provider or transient lodging intermediary. Requires transient lodging tax collector to compute transient lodging tax on retail consideration rendered for occupancy of transient lodging.

ISSUES DISCUSSED:

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EFFECT OF COMMITTEE AMENDMENTS:

BACKGROUND:

Transit lodging tax is defined and detailed in ORS 320. The providers of transient lodging (hotel, motel, conference rooms, condominium for rent, and other temporary rental facilities) are meant to collect the tax. This measure changes the provider definition of collecting the tax, and introduces the definition of the tax intermediary and collector. The measure also identifies the point of taxation to be at the retail level which in essence allows the tax collectors (internet service companies) to pay the tax based on their sale price not the price they were charged by the lodging provider (hotel/motel).