

SENATE AMENDMENTS TO B-ENGROSSED HOUSE BILL 4146

By COMMITTEE ON FINANCE AND REVENUE

March 1

1 On page 2 of the printed B-engrossed bill, line 20, after “July 1, 2016,” insert “and before July
2 1, 2020,”.

3 After line 21, insert:

4 “**SECTION 3.** ORS 320.305, as amended by section 1 of this 2016 Act, is amended to read:

5 “320.305. (1)(a) A tax of [~~1.8~~] **1.5** percent is imposed on any consideration rendered for the sale,
6 service or furnishing of transient lodging.

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

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

12 “(c) The tax shall be collected by the transient lodging tax collector that receives the consid-
13 eration rendered for occupancy of the transient lodging.

14 “(d) The tax imposed by this subsection is in addition to and not in lieu of any local transient
15 lodging tax.

16 “(2) The transient lodging tax collector may withhold a collection reimbursement charge of five
17 percent of the amount collected under subsection (1) of this section.

18 “**SECTION 4. The amendments to ORS 320.305 by section 3 of this 2016 Act apply to**
19 **consideration rendered on or after July 1, 2020, for the sale, service or furnishing of tran-**
20 **sient lodging.”.**

21 In line 22, delete “3” and insert “5”.

22 On page 3, line 15, delete “4” and insert “6” and delete “3” and insert “5”.

23 In line 18, delete “5” and insert “7”.

24 On page 4, line 11, delete “6” and insert “8” and delete “5” and insert “7”.

25 In line 12, delete “7” and insert “9” and delete “8” and insert “10”.

26 In line 14, delete “8” and insert “10”.

27 Delete lines 16 and 17 and insert:

28 “(a) The funds received by the commission during the prior fiscal year pursuant to ORS
29 320.305;”.

30 In line 24, delete “9” and insert “11”.

31 In line 25, delete “8” and insert “10”.

32 In line 26, delete “10” and insert “12”.

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