

Requested by Representative SMITH WARNER

**PROPOSED AMENDMENTS TO
HOUSE BILL 4146**

1 On page 1 of the printed bill, line 22, delete “two” and insert “1.5”.

2 On page 2, line 8, after “Act” insert “, and before July 1, 2020,”.

3 After line 9, insert:

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

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

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

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

15 “(c) The tax shall be collected by the transient lodging tax collector that
16 receives the consideration rendered for occupancy of the transient lodging.

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

19 “(2) The transient lodging tax collector may withhold a collection re-
20 imbursement charge of five percent of the amount collected under subsection
21 (1) of this section.

1 **“SECTION 4. The amendments to ORS 320.305 by section 3 of this**
2 **2016 Act apply to consideration rendered on or after July 1, 2020, for**
3 **the sale, service or furnishing of transient lodging.”.**

4 In line 10, delete “3” and insert “5”.

5 In line 41, delete “4” and insert “6” and delete “3” and insert “5”.

6 In line 44, delete “5” and insert “7”.

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