



March 13, 2017

**Clackamas County Board of Commissioners
Policy Position
HB 3180: Relating to Transient Lodging Tax**

Clackamas County supports HB 3180 and HB 2049: The Board of County Commissioners supports the sharing of transient lodging tax information between the State and local governments and ensuring that all operators and transient lodging intermediaries comply with state and local transient lodging tax (TLT) programs.

Clackamas County is proud to be one of Oregon's premier tourist destinations. With sites and attractions such as Timberline Lodge and Government Camp on Mt. Hood, great fishing on the Clackamas and Willamette Rivers, incredible opportunities to explore thousands of acres of federal forestland, great local wineries and over a hundred miles of agritourism loops, it is Clackamas County's goal to entice visitors who come to our area to stay the night, wake up and do more the next day. In Oregon, hotels and other operators providing lodging, and transient lodging intermediaries, are supposed to collect and remit TLT – both to the State of Oregon and, where applicable, any local TLT that exist where those facilities are located. Clackamas County, through Oregon's Mt. Hood Territory, which is our destination marketing organization, uses ninety eight percent (98%) of its TLT revenue for tourism promotion and asset development. Those revenues and the programs they support are vital for building a strong tourism economy. These funds benefit Oregon's economy by creating additional demand for the lodging industry and support local businesses that rely on tourism activity. However, not all lodging providers or transient lodging intermediaries are complying with state-authorized local transient lodging tax programs.

HB 3180 clarifies ORS 320.340 and creates a path for other taxing jurisdictions, such as local governments, to obtain information on operators who are remitting lodging taxes to the State for regulatory purposes of compliance and enforcement. This level of information sharing will act as a resource to local governments to identify lodging operators paying the State tax, but avoiding local taxes. By sharing this basic information, the State and local governments would be able to compare business registrations and investigate any discrepancies. The disadvantage to limiting information sharing is lost lodging tax revenue at both the State and local level, as well as perpetuating ongoing inequity for those tax-compliant operators who currently observe the law.

We urge your support for HB 3180 and HB 2049.

Please contact Chris Lyons at clyons@clackamas.us for more information.