

**HB 3180 STAFF MEASURE SUMMARY**  
**Senate Committee On Finance and Revenue**

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**Prepared By:** Mazen Malik, Senior Economist

**Meeting Dates:** 5/1

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**WHAT THE MEASURE DOES:**

Authorizes Department of Revenue and units of local government to disclose to each other information related to administration of transient lodging tax laws. Provides process for ensuring confidentiality of state transient lodging tax information.

**ISSUES DISCUSSED:**

**EFFECT OF AMENDMENT:**

**BACKGROUND:**

HB 4146 directed the Legislative Revenue Office to lead an interim work group to study a series of specific travel industry issues. HB 4146 marked the first major change in Oregon’s statewide transient lodging tax law since it was created in 2003 with the passage of HB 2267. HB 4146 directed the Legislative Revenue Office to lead a work group to examine a series of issues that arose during the 2016 Legislative session. These specific issues are identified in this report along with specific responses to each based on work group deliberations. for a full copy of the report go to : <https://www.oregonlegislature.gov/lro/Documents/HB%204146%20Work%20Group%20Report.pdf>

One of the workgroup major findings was: The work group recognized that structural changes within the lodging industry, such as the involvement of intermediaries and vacation/home rentals, can complicate the ability of state and local governments to ensure compliance with the transient lodging tax laws. To improve the information available to both state and local governments, the work group recommends that the Department of Revenue be granted statutory authority to enter into information sharing agreements with local governments concerning transient lodging taxpayers. It also recommended that DOR and local governments share information while maintaining consequentiality of information.

ORS 314.835: Divulging particulars of returns and reports prohibited. (1) Except as otherwise specifically provided in rules adopted under ORS 305.193 or in other law, it shall be unlawful for the Department of Revenue or any officer or employee of the department to divulge or make known in any manner the amount of income, expense, deduction, exclusion or credit or any particulars set forth or disclosed in any report or return required in the administration of any local tax pursuant to ORS 305.620 or required under a law imposing a tax upon or measured by net income. It shall be unlawful for any person or entity to whom information is disclosed or given by the department pursuant to ORS 314.840 (2) or any other provision of state law to divulge or use such information for any purpose other than that specified in the provisions of law authorizing the use or disclosure. No subpoena or judicial order shall be issued compelling the department or any of its officers or employees, or any person who has acquired information pursuant to ORS 314.840 (2) or any other provision of state law to divulge or make known the amount of income, expense, deduction, exclusion or credit or any particulars set forth or disclosed in any report or return except where the taxpayer’s liability for income tax is to be adjudicated by the court from which such process issues.

(2) As used in this section: (a) “Officer,” “employee” or “person” includes an authorized representative of the officer, employee or person, or any former officer, employee or person, or an authorized representative of such former officer, employee or person.

(b) “Particulars” includes, but is not limited to, a taxpayer’s name, address, telephone number, Social Security

number, employer identification number or other taxpayer identification number and the amount of refund claimed by or granted to a taxpayer.

PRELIMINARY