

**SB 745 STAFF MEASURE SUMMARY**

**Senate Committee On Finance and Revenue**

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**Meeting Dates:** 5/3

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**WHAT THE MEASURE DOES:**

Establishes the Ocean Beach Fund (Fund). After payment of refunds, directs transient lodging tax moneys collected under ORS 320.305 to 320.340 by the Oregon Parks and Recreation Department (OPRD) for providing transient lodging at state recreation areas located along the ocean shore to be transferred to the Fund. Continuously appropriates moneys in the Fund to OPRD for administrative, personnel and other expenses incurred by OPRD in managing state recreation areas along the ocean shore. Management activities include, but are not limited to, visitor safety, marine debris response and removal, and increased and expanding recreational use. Takes effect on 91st day after 2017 Legislative Assembly adjourns sine die.

**ISSUES DISCUSSED:**

**EFFECT OF AMENDMENT:**

**BACKGROUND:**

ORS 320.305 imposes a state tax of 1.8 % then going to 1.5% after 2021 (by HB 4146 of the 2016 session), on the sale, service or furnishing of transient lodging.

“Transient lodging” includes a hotel, motel and inn dwelling unit that is used for temporary overnight human occupancy; spaces used for parking recreational vehicles or erecting tents during periods of human occupancy; or houses, cabins, condominiums, apartment units or other dwelling units, or portions of any of these dwelling units, that are used for temporary human occupancy.

Senate Bill 745 would direct transient lodging tax revenue (after refunds) collected by the Oregon Department of Parks and Recreation (OPRD) for providing transient lodging at state recreation areas located along the ocean shore to a new Ocean Beach Fund. The Fund would be used to pay for OPRD expenses for managing state recreation areas along the ocean shore.