

**REVENUE IMPACT OF
PROPOSED LEGISLATION**
79th Oregon Legislative Assembly
2017 Regular Session
Legislative Revenue Office

Bill Number: HB 2064 - 7
Revenue Area: Transient Lodging
Economist: Mazen Malik
Date: 06-12-2017

*Only Impacts on Original or Engrossed
Versions are Considered Official*

Measure Description:

Directs Legislative Revenue Officer to report to interim committees of Legislative Assembly related to revenue on changes to law recommended by transient lodging tax work group.

Revenue Impact:

This measure as amended makes the definition of the payers more defined for the purpose of enforcement. This will allow the collection and stabilization of the tax revenue, which is experiencing changes coming from varying and changing of management practices and technologies. This strengthening of enforcement might not find new sources of revenue and just help to solidify collections and prevent any future erosion.

Impact Explanation:

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. More clarified and improved information will be available to both state and local governments.

The measure will improve information sharing between the state (DOR) and local governments. This more defined definitions are likely to improve collection and enforcement for Transient Lodging Taxes. These stronger definitions might provide higher level of revenue; However, the new information might not find new sources of revenue and just help to solidify collections and prevent any future erosion.

Creates, Extends, or Expands Tax Expenditure: Yes No