



February 13, 2017

Rep. Phil Barnhart, Chair
House Revenue Committee
900 Court St., NE
Salem, OR 97301

RE: Support for House Bill 2049

Chair Barnhart & Members of the Committee:

The Tourism Development Council for Oregon's Mt. Hood Territory (OMHT), the destination management organization for Clackamas County, asks for your support of HB 2049.

As new platforms have come online to secure bookings and payments of transient lodging accommodations the statutory definition of "transient lodging intermediaries" needs updating. Primarily, the law needs to make clear that entities that facilitate the retail sale of transient lodging, including those that require lodging providers to use a third-party entity for collecting considerations for customers, are the parties responsible for collecting and remitting transient lodging taxes (TLT).

We believe that HB 2049 accomplishes that goal and that it does a better job of delimiting what portion of the fees and rents paid by customers are subject to TLT.

In addition, HB 2049 clarifies that transient lodging intermediaries are not only responsible for collecting and remitting the state's TLT, but that they are also responsible for collecting and remitting all authorized local transient lodging taxes as well.

The issue of intermediaries collecting and remitting the state's TLT but not complying with local programs came up during the interim TLT Work Group. As a destination area that has a high number of vacation rental properties offered by intermediaries, we believe that the uncaptured revenues are considerable. Absent of this clarification, local jurisdictions are largely left on their own to try and bring non-compliant intermediaries into compliance with local ordinances.

We thank the Revenue Committee for its consideration of this matter and for helping ensure that all intermediaries operating in Oregon are playing by the same rules as others who are offering transient lodging.

Sincerely,

A handwritten signature in blue ink that reads "Danielle Cowan".

Danielle Cowan
Executive Director,
Oregon's Mt. Hood Territory