

House Bill 2768

Sponsored by COMMITTEE ON REVENUE

SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**.

Expands definition of "tourism promotion" for purposes of local transient lodging tax revenue expenditures.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to local transient lodging taxation; creating new provisions; amending ORS 320.300; and
3 prescribing an effective date.

4 **Be It Enacted by the People of the State of Oregon:**

5 **SECTION 1.** ORS 320.300 is amended to read:

6 320.300. As used in ORS 320.300 to 320.350:

7 (1) "Collection reimbursement charge" means the amount a transient lodging tax collector may
8 retain as reimbursement for the costs incurred by the transient lodging tax collector in collecting
9 and reporting a transient lodging tax and in maintaining transient lodging tax records.

10 (2) "Conference center" means a facility that:

11 (a) Is owned or partially owned by a unit of local government, a governmental agency or a
12 nonprofit organization; and

13 (b) Meets the current membership criteria of the International Association of Conference Cen-
14 ters.

15 (3) "Convention center" means a new or improved facility that:

16 (a) Is capable of attracting and accommodating conventions and trade shows from international,
17 national and regional markets requiring exhibition space, ballroom space, meeting rooms and any
18 other associated space, including without limitation banquet facilities, loading areas and lobby and
19 registration areas;

20 (b) Has a total meeting room and ballroom space between one-third and one-half of the total size
21 of the center's exhibition space;

22 (c) Generates a majority of its business income from tourists;

23 (d) Has a room-block relationship with the local lodging industry; and

24 (e) Is owned by a unit of local government, a governmental agency or a nonprofit organization.

25 (4) "Local transient lodging tax" means a tax imposed by a unit of local government on the sale,
26 service or furnishing of transient lodging.

27 (5) "State transient lodging tax" means the tax imposed under ORS 320.305.

28 (6) "Tourism" means economic activity resulting from tourists.

29 (7) "Tourism promotion" means any of the following activities:

30 (a) Advertising, **marketing**, publicizing or distributing information for the purpose of attracting
31 and welcoming tourists;

NOTE: Matter in **boldfaced** type in an amended section is new; matter [*italic and bracketed*] is existing law to be omitted.
New sections are in **boldfaced** type.

1 (b) Conducting strategic planning and research necessary to stimulate future tourism develop-
2 ment;

3 (c) Operating tourism promotion agencies; *[and]*

4 (d) *[Marketing special events and festivals designed to attract tourists.]* **Providing for a tourism**
5 **program, including tourism activities, tourism-generating special events, sporting events and**
6 **festivals designed to encourage tourism or accommodate tourists; and**

7 **(e) Developing or improving the visitor industry by enhancing tourist attractions,**
8 **tourism-related facilities or tourism-generating special events, including, but not limited to,**
9 **beautification projects and constructing or improving sidewalks, benches, parking facilities**
10 **and restrooms.**

11 (8) "Tourism promotion agency" includes:

12 (a) An incorporated nonprofit organization or governmental unit that is responsible for the
13 tourism promotion of a destination on a year-round basis.

14 (b) A nonprofit entity that manages tourism-related economic development plans, programs and
15 projects.

16 (c) A regional or statewide association that represents entities that rely on tourism-related
17 business for more than 50 percent of their total income.

18 (9) "Tourism-related facility" means:

19 (a) A conference center, convention center or visitor information center; and

20 (b) Other improved real property that has a useful life of 10 or more years and has a substantial
21 purpose of supporting tourism or accommodating tourist activities.

22 (10) "Tourist" means a person who, for business, pleasure, recreation or participation in events
23 related to the arts, heritage or culture, travels from the community in which that person is a resi-
24 dent to a different community that is separate, distinct from and unrelated to the person's commu-
25 nity of residence, and that trip:

26 (a) Requires the person to travel more than 50 miles from the community of residence; or

27 (b) Includes an overnight stay.

28 (11) "Transient lodging" means:

29 (a) Hotel, motel and inn dwelling units that are used for temporary overnight human occupancy;

30 (b) Spaces used for parking recreational vehicles or erecting tents during periods of human oc-
31 cupancy; or

32 (c) Houses, cabins, condominiums, apartment units or other dwelling units, or portions of any
33 of these dwelling units, that are used for temporary human occupancy.

34 (12) "Transient lodging intermediary" means a person other than a transient lodging provider
35 that facilitates the retail sale of transient lodging and charges for occupancy of the transient lodg-
36 ing.

37 (13) "Transient lodging provider" means a person that furnishes transient lodging.

38 (14) "Transient lodging tax collector" means a transient lodging provider or a transient lodging
39 intermediary.

40 (15) "Unit of local government" has the meaning given that term in ORS 190.003.

41 (16) "Visitor information center" means a building, or a portion of a building, the main purpose
42 of which is to distribute or disseminate information to tourists.

43 **SECTION 2. The amendments to ORS 320.300 by section 1 of this 2017 Act apply to local**
44 **transient lodging tax revenue from occupancy of transient lodging that occurs on or after**
45 **the effective date of this 2017 Act.**

1 **SECTION 3.** This 2017 Act takes effect on the 91st day after the date on which the 2017
2 regular session of the Seventy-ninth Legislative Assembly adjourns sine die.
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