

HB 2064-4
(LC 2395)
5/18/17 (ASD/ps)

Requested by HOUSE COMMITTEE ON REVENUE

**PROPOSED AMENDMENTS TO
HOUSE BILL 2064**

1 In line 2 of the printed bill, after the first semicolon delete the rest of the
2 line.

3 In line 3, delete “Laws 2016” and insert “amending ORS 320.300 and
4 320.325”.

5 Delete lines 5 through 12 and insert:

6 **“SECTION 1.** ORS 320.300 is amended to read:

7 “320.300. As used in ORS 320.300 to 320.350:

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

12 “(2) ‘Conference center’ means a facility that:

13 “(a) Is owned or partially owned by a unit of local government, a gov-
14 ernmental agency or a nonprofit organization; and

15 “(b) Meets the current membership criteria of the International Associ-
16 ation of Conference Centers.

17 “(3) ‘Convention center’ means a new or improved facility that:

18 “(a) Is capable of attracting and accommodating conventions and trade
19 shows from international, national and regional markets requiring exhibition
20 space, ballroom space, meeting rooms and any other associated space, in-
21 cluding without limitation banquet facilities, loading areas and lobby and

1 registration areas;

2 “(b) Has a total meeting room and ballroom space between one-third and
3 one-half of the total size of the center’s exhibition space;

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

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

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

8 “(4) ‘Local transient lodging tax’ means a tax imposed by a unit of local
9 government on the sale, service or furnishing of transient lodging.

10 “(5) ‘State transient lodging tax’ means the tax imposed under ORS
11 320.305.

12 “(6) ‘Tourism’ means economic activity resulting from tourists.

13 “(7) ‘Tourism promotion’ means any of the following activities:

14 “(a) Advertising, publicizing or distributing information for the purpose
15 of attracting and welcoming tourists;

16 “(b) Conducting strategic planning and research necessary to stimulate
17 future tourism development;

18 “(c) Operating tourism promotion agencies; and

19 “(d) Marketing special events and festivals designed to attract tourists.

20 “(8) ‘Tourism promotion agency’ includes:

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

23 “(b) A nonprofit entity that manages tourism-related economic develop-
24 ment plans, programs and projects.

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

27 “(9) ‘Tourism-related facility’ means:

28 “(a) A conference center, convention center or visitor information center;
29 and

30 “(b) Other improved real property that has a useful life of 10 or more

1 years and has a substantial purpose of supporting tourism or accommodating
2 tourist activities.

3 “(10) ‘Tourist’ means a person who, for business, pleasure, recreation or
4 participation in events related to the arts, heritage or culture, travels from
5 the community in which that person is a resident to a different community
6 that is separate, distinct from and unrelated to the person’s community of
7 residence, and that trip:

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

10 “(b) Includes an overnight stay.

11 “(11) ‘Transient lodging’ means:

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

14 “(b) Spaces used for parking recreational vehicles or erecting tents during
15 periods of human occupancy; or

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

19 “(12) ‘Transient lodging intermediary’ means a person other than a tran-
20 sient lodging provider that facilitates the retail sale of transient lodging
21 and:

22 “(a) Charges for occupancy of the transient lodging[.];

23 “(b) **Receives the consideration rendered for occupancy of the**
24 **transient lodging; or**

25 “(c) **Requires the transient lodging provider to use a specified**
26 **third-party entity to collect the consideration rendered for occupancy**
27 **of the transient lodging.**

28 “(13) ‘Transient lodging provider’ means a person that furnishes transient
29 lodging.

30 “(14) ‘Transient lodging tax collector’ means a transient lodging provider

1 or a transient lodging intermediary.

2 “(15) ‘Unit of local government’ has the meaning given that term in ORS
3 190.003.

4 “(16) ‘Visitor information center’ means a building, or a portion of a
5 building, the main purpose of which is to distribute or disseminate informa-
6 tion to tourists.

7 **“SECTION 2.** ORS 320.325 is amended to read:

8 “320.325. (1) Every transient lodging tax collector is deemed to hold the
9 amount of state transient lodging taxes collected in trust for the State of
10 Oregon and for payment to the Department of Revenue in the manner and
11 at the time provided under ORS 320.315.

12 “(2) At any time the transient lodging tax collector fails to remit any
13 amount of state transient lodging taxes deemed to be held in trust for the
14 State of Oregon, the department may enforce collection by the issuance of
15 a distraint warrant for the collection of the delinquent amount and all pen-
16 alties, interest and collection charges accrued on the delinquent amount. The
17 warrant shall be issued, docketed and proceeded upon in the same manner
18 and shall have the same force and effect as warrants for the collection of
19 delinquent income taxes.

20 **“(3) Notwithstanding ORS 320.305, if the transient lodging is owned**
21 **by more than one person, each and every owner may be held jointly**
22 **and severally liable for any tax imposed under ORS 320.305 with respect**
23 **to a transient lodging transaction.**

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

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