



February 6, 2018

House Committee on Revenue
900 Court St. NE
Salem, OR 97301

RE: House Bill 4120: Expands definition of Transient Lodging Intermediary.

Dear Chair Barnhart, Vice-Chair Smith, Vice-Chair Smith Warner, and Members of the House Committee on Revenue;

I am writing to share the City of Beaverton's support for House Bill 4120 which provides fairness to Transient Lodging Tax collection and accountability.

In Beaverton, as in communities across Oregon, lodging platforms come in many types, from traditional models like motels and hotels to online lodging platforms. But today, not all are treated the same. HB 4120 would revise the definition of "transient lodging intermediary" to ensure all of these model types are required to collect, file tax returns, and pay state and local lodging taxes. In addition, currently, communities do not have the ability to properly audit online lodging platforms to ensure everyone pays their fair share of transient lodging taxes. Data on the short-term rental market, such as the specific locations of lodging properties, are not provided by online platforms, depriving our city the basic information to ensure compliance at all, let alone within a standard timeframe. Online listing sources indicate roughly 200 private room, ADU, and entire home lodging types in Beaverton, but since we lack specific location information it's difficult to verify and ensure the right tax was collected *and* transmitted for each property. In addition, without specific location information, we cannot ensure that local code and safety regulations are met on-site for the safety of our visitors. Last, with the housing shortage experienced across the state, we need to minimize a reduction in long-term housing stock due to short term rentals.

We have a responsibility to our citizens to ensure taxes approved to support the local economy and tourism are collected among *all* lodging types. This balances the full responsibility currently born only by hotels and motels who pay their full share of local transient lodging tax.

I encourage you to support House Bill 4120. By treating all lodging model types equally we can ensure proper tax collection and accountability, consistent enforcement of code and safety regulations, and less loss of longer-term housing to short-term rentals.

Sincerely,

A handwritten signature in black ink that reads "Patrick O'Claire". The signature is written in a cursive, flowing style.

Patrick O'Claire, Finance Director