



**Association of  
Oregon Counties**

February 7, 2018

Rep. Phil Barnhart, Chair  
Members of the  
House Committee on Revenue

TESTIMONY SUPPORTING HB 4120

Dear Chair Barnhart and Committee Members,

**The Association of Oregon Counties supports HB 4120.**

Transient lodging taxes are an important revenue source for Oregon's counties that fund tourism promotion and tourist related facilities.

AOC supports expanding the definition of "transient lodging intermediary" to include third party entities, like on-line travel companies and intermediaries, so that all lodging providers are treated in the same way.

HB 4120 will ensure that all business model types that facilitate the retail sale of rooms or homes for lodging are required to collect, file tax returns, and pay state and local lodging taxes. The bill further ensures that online travel companies and intermediaries also disclose necessary records to state and local governments, to facilitate tax auditing and code compliance.

AOC respectfully urges your support of HB 4120.

Sincerely,

A handwritten signature in black ink, appearing to read "Susan Morgan", with a long horizontal flourish extending to the right.

Susan Morgan  
Revenue Policy Manager