



Association of
Oregon Counties

February 26, 2018

Senator Mark Hass, Chair
Senator Brian Boquist, Vice Chair
Members of the Senate Committee on Finance and Revenue

TESTIMONY SUPPORTING HB 4120-A,

Dear Chair Hass and Committee Members,

The Association of Oregon Counties supports HB 4120-A.

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. Further, AOC supports providing additional clarity about who is responsible for collecting and remitting local transient lodging taxes.

HB 4120-A 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.

AOC respectfully urges your support of HB 4120-A.

Sincerely,

A handwritten signature in blue ink that reads "Susan Morgan". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Susan Morgan
Revenue Policy Manager