

House Bill 2166

Introduced and printed pursuant to House Rule 12.00. Pre-session filed (at the request of House Interim 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**.

Authorizes unit of local government that imposes local transient lodging tax to subpoena and examine witnesses, administer oaths and order production of books or papers to prosecute inquiries related to local transient lodging tax. Restricts obtainable information of transient lodging tax collector subject to federal Electronic Communications Privacy Act of 1986 to information specified in federal Act. Authorizes unit of local government to enforce subpoena or order under unit of local government's laws.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to transient lodging taxes; amending section 6, chapter 34, Oregon Laws 2018; and pre-
3 scribing an effective date.

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

5 **SECTION 1.** Section 6, chapter 34, Oregon Laws 2018, is amended to read:

6 **Sec. 6.** (1) The transient lodging provider or transient lodging intermediary that collects the
7 consideration charged for occupancy of transient lodging, or a transient lodging intermediary de-
8 scribed in ORS 320.300 (12)(c), as applicable, is responsible for collecting any local transient lodging
9 tax and shall file a return of the tax with the unit of local government that imposes the tax, or with
10 any tax administrator identified by the unit of local government, reporting the amount of tax due
11 during the reporting period to which the return relates.

12 (2) Returns shall be filed on or before the deadline fixed by the unit of local government for
13 filing of returns and shall be made under penalties for false swearing.

14 (3) When a return is required under this section, the transient lodging tax collector required to
15 file the return shall remit the taxes due to the unit of local government at the time fixed for filing
16 of returns.

17 (4) This section applies to a transient lodging tax collector unless a charter provision or ordi-
18 nance or resolution of the unit of local government, or an agreement entered into between the
19 transient lodging tax collector and the unit of local government, provides otherwise.

20 **(5)(a) A unit of local government that imposes a local transient lodging tax may, in con-**
21 **formity with the charter, ordinances, resolutions and administrative rules of the unit of local**
22 **government and all applicable federal and state law, subpoena and examine witnesses, ad-**
23 **minister oaths and order the production of any books or papers in the hands of any person,**
24 **whenever the unit of local government deems such action necessary and proper in the**
25 **prosecution of inquiries related to the local transient lodging tax. Information requested of**
26 **a transient lodging tax collector that is subject to Title II of the Electronic Communications**
27 **Privacy Act of 1986, 18 U.S.C. 2701 et seq., is limited by the provisions of that title.**

28 **(b) A unit of local government may enforce a subpoena or order for production of books**

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 or papers issued pursuant to paragraph (a) of this subsection under the laws of the unit of
2 local government.

3 **SECTION 2.** This 2019 Act takes effect on the 91st day after the date on which the 2019
4 regular session of the Eightieth Legislative Assembly adjourns sine die.

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