

House Bill 2751

Sponsored by Representative GOMBERG

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**.

Requires Department of Revenue to study rate of voluntary compliance, during period from January 1, 2020, through June 30, 2022, with state transient lodging tax program. Requires department to report results of study to interim committees of Legislative Assembly related to revenue on or before September 15, 2022. Appropriates moneys to department for purposes of conducting study. Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to the administration of the state transient lodging tax program; and prescribing an effective date.

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

5 **SECTION 1. The Department of Revenue shall conduct a study of the rate of voluntary**
6 **compliance, during the period from January 1, 2020, through June 30, 2022, with the state**
7 **transient lodging tax program established under ORS 320.305 to 320.340. The department shall**
8 **present the results of the study in a report to the interim committees of the Legislative**
9 **Assembly related to revenue, in the manner provided in ORS 192.245, on or before September**
10 **15, 2022.**

11 **SECTION 2. Section 1 of this 2019 Act is repealed on January 2, 2023.**

12 **SECTION 3. In addition to and not in lieu of any other appropriation, there is appropriated to the Department of Revenue, for the biennium beginning July 1, 2019, out of the**
13 **General Fund, the amount of \$_____ , which may be expended for purposes of the study**
14 **conducted pursuant to section 1 of this 2019 Act.**

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

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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.