

**Enrolled**  
**House Bill 3137**

Sponsored by Representative MARSH; Representatives FINDLEY, KENY-GUYER, Senators JOHNSON, KNOPP

CHAPTER .....

AN ACT

Relating to transient lodging tax collection; amending ORS 320.305 and 320.315 and sections 5 and 6, chapter 34, Oregon Laws 2018.

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

**SECTION 1.** ORS 320.305, as amended by section 7, chapter 34, Oregon Laws 2018, is amended to read:

320.305. (1)(a) A tax of 1.8 percent is imposed on any consideration charged for the sale, service or furnishing of transient lodging.

(b)(A) The tax must be computed on the total retail price, including all charges other than taxes, paid by a person for occupancy of the transient lodging.

(B) The total retail price paid by a person for occupancy of transient lodging that is part of a travel package may be determined by reasonable and verifiable standards from books and records kept in the ordinary course of the transient lodging tax collector's business.

**(2) The tax imposed under this section becomes due when the occupancy of the transient lodging with respect to which the tax is imposed ends.**

*[(c)]* **(3)(a)** The tax shall be collected by the transient lodging provider or transient lodging intermediary that collects the consideration charged for occupancy of the transient lodging, or a transient lodging intermediary described in ORS 320.300 (12)(c), as applicable.

**(b) The transient lodging tax collector may withhold a collection reimbursement charge of five percent of the amount collected under this subsection.**

*[(d)]* **(4)** The tax imposed *[by this subsection]* **under this section** is in addition to and not in lieu of any local transient lodging tax.

*[(2) The transient lodging tax collector may withhold a collection reimbursement charge of five percent of the amount collected under subsection (1) of this section.]*

**SECTION 2.** ORS 320.305, as amended by section 3, chapter 102, Oregon Laws 2016, and section 8, chapter 34, Oregon Laws 2018, is amended to read:

320.305. (1)(a) A tax of 1.5 percent is imposed on any consideration charged for the sale, service or furnishing of transient lodging.

(b)(A) The tax must be computed on the total retail price, including all charges other than taxes, paid by a person for occupancy of the transient lodging.

(B) The total retail price paid by a person for occupancy of transient lodging that is part of a travel package may be determined by reasonable and verifiable standards from books and records kept in the ordinary course of the transient lodging tax collector's business.

**(2) The tax imposed under this section becomes due when the occupancy of the transient lodging with respect to which the tax is imposed ends.**

*[(c)]* **(3)(a)** The tax shall be collected by the transient lodging provider or transient lodging intermediary that collects the consideration charged for occupancy of the transient lodging, or a transient lodging intermediary described in ORS 320.300 (12)(c), as applicable.

**(b) The transient lodging tax collector may withhold a collection reimbursement charge of five percent of the amount collected under this subsection.**

*[(d)]* **(4)** The tax imposed *[by this subsection]* **under this section** is in addition to and not in lieu of any local transient lodging tax.

*[(2) The transient lodging tax collector may withhold a collection reimbursement charge of five percent of the amount collected under subsection (1) of this section.]*

**SECTION 3.** ORS 320.315 is amended to read:

320.315. (1)**(a)** Every transient lodging tax collector is responsible for collecting the tax imposed under ORS 320.305 and shall file a return with the Department of Revenue, on or before the last day of the month following the end of each calendar quarter, reporting the amount of tax due **with respect to all occupancy of transient lodging that ended** during the quarter **to which the return relates.**

**(b)** The department shall prescribe the form of the return required by this section. The rules of the department shall require that returns be made under penalties for false swearing.

(2) When a return is required under *[subsection (1) of]* this section, the transient lodging tax collector required to *[make]* **file** the return shall remit the tax due to the department at the time fixed for filing *[the return]* **returns.**

**SECTION 4.** Section 5, chapter 34, Oregon Laws 2018, is amended to read:

**Sec. 5.** (1)**(a)** A local transient lodging tax must be computed on the total retail price, including all charges other than taxes, paid by a person for occupancy of the transient lodging.

*[(2)]* **(b)** The total retail price paid by a person for occupancy of transient lodging that is part of a travel package may be determined by reasonable and verifiable standards from books and records kept in the ordinary course of the transient lodging tax collector's business.

**(2) The local transient lodging tax becomes due when the occupancy of the transient lodging with respect to which the tax is imposed ends.**

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

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

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

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

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

**Passed by House May 29, 2019**

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Timothy G. Sekerak, Chief Clerk of House

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Tina Kotek, Speaker of House

**Passed by Senate June 17, 2019**

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Peter Courtney, President of Senate

**Received by Governor:**

.....M,....., 2019

**Approved:**

.....M,....., 2019

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Kate Brown, Governor

**Filed in Office of Secretary of State:**

.....M,....., 2019

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Bev Clarno, Secretary of State