

House Bill 2494

Sponsored by Representative OWENS (Pre-session filed.)

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 local government to impose local transient lodging tax at rate not to exceed three percent to fund law enforcement and emergency services. Requires submission of tax to voters for approval or rejection.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to local transient lodging taxes; and prescribing an effective date.

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

4 **SECTION 1. Section 2 of this 2023 Act is added to and made a part of ORS 320.300 to**
5 **320.365.**

6 **SECTION 2. (1)(a) Notwithstanding ORS 320.350, a unit of local government may impose**
7 **a local transient lodging tax at a rate not to exceed three percent on any consideration**
8 **charged for the sale, service or furnishing of transient lodging.**

9 **(b) A tax imposed pursuant to this section shall be in addition to the rate of any other**
10 **transient lodging tax imposed by the local government.**

11 **(2) A tax authorized under this section may not go into effect unless the question of the**
12 **tax is submitted to the electors of the unit of local government for their approval or re-**
13 **jection and a majority of the voters voting on the question approve the tax.**

14 **(3)(a) After the payment of refunds and reductions attributed to collection reimburse-**
15 **ment charges, any amount or all of the net revenue from a tax imposed pursuant to this**
16 **section may be used to fund law enforcement and emergency services, as that term is defined**
17 **in ORS 401.025.**

18 **(b) Any amount of the net revenue not used to fund law enforcement and emergency**
19 **services under this subsection shall be used in accordance with ORS 320.350 (5) and (6).**

20 **SECTION 3. This 2023 Act takes effect on the 91st day after the date on which the 2023**
21 **regular session of the Eighty-second Legislative Assembly adjourns sine die.**

22

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.