

HB 2500 STAFF MEASURE SUMMARY

House Committee On Revenue

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Sub-Referral To: Joint Committee On Ways and Means

Meeting Dates: 2/9

WHAT THE MEASURE DOES:

Increases state transient lodging tax rate from 1.5 percent to 1.8 percent. Takes effect on 91st day following adjournment sine die.

ISSUES DISCUSSED:

EFFECT OF AMENDMENT:

No amendment.

BACKGROUND:

In 2003, the Legislative Assembly (HB 2267) decided to designate the Oregon Tourism Commission a stand-alone agency. The same legislative action established a statewide one percent transient lodging tax to help fund the tourism commission. Under the 2003 law the Legislature defined transient lodging in ORS 320 as “hotel, motel and inn dwelling units that are designed for temporary overnight human occupancy, and [which] includes spaces designed for parking recreational vehicles during periods of human occupancy of those vehicles.”

HB 4146 of the 2016 session Increased state transient lodging tax rate from the 1 percent to 1.8 percent till end of June 2020, where it is scheduled to go down to 1.5 percent from that date on. This measure increases the rate permanently to 1.8 percent.