

320.350:

(1) "Collection reimbursement charge" means the amount a transient lodging provider may retain as reimbursement for the costs incurred by the provider in collecting and reporting a transient lodging tax and in maintaining transient lodging tax records.

(2) "Conference center" means a facility that:

(a) Is owned or partially owned by a unit of local government, a governmental agency or a nonprofit organization; and

(b) Meets the current membership criteria of the International Association of Conference Centers.

(3) "Convention center" means a new or improved facility that:

(a) Is capable of attracting and accommodating conventions and trade shows from international, national and regional markets requiring exhibition space, ballroom space, meeting rooms and any other associated space, including but not limited to banquet facilities, loading areas and lobby and registration areas;

(b) Has a total meeting room and ballroom space between one-third and one-half of the total size of the center's exhibition space;

(c) Generates a majority of its business income from tourists;

(d) Has a room-block relationship with the local lodging industry; and

(e) Is owned by a unit of local government, a governmental agency or a nonprofit organization.

(4) "Local transient lodging tax" means a tax imposed by a unit of local government on the sale, service or furnishing of transient lodging.

(5) "State transient lodging tax" means the tax imposed under ORS 320.305.

(6) "Tourism" means economic activity resulting from tourists.

(7) "Tourism promotion" means any of the following activities:

(a) Advertising, publicizing or distributing information for the purpose of attracting and welcoming tourists;

(b) Conducting strategic planning and research necessary to stimulate future tourism development;

(c) Operating tourism promotion agencies; and

(d) Marketing special events and festivals designed to attract tourists.

(8) "Tourism promotion agency" includes:

(a) An incorporated nonprofit organization or governmental unit that is responsible for the tourism promotion of a destination on a year-round basis.

(b) A nonprofit entity that manages tourism-related economic development plans, programs and projects.

(c) A regional or statewide association that represents entities that rely on tourism-related business for more than 50 percent of their total income.

(9) "Tourism-related facility":

(a) Means a conference center, convention center or visitor information center; and

(b) Means other improved real property that has a useful life of 10 or more years and has a substantial purpose of supporting tourism or accommodating tourist activities.

(10) "Tourist" means a person who, for business, pleasure, recreation or participation in events related to the arts, heritage or culture, travels from the community in which that person is a resident to a different community that is separate, distinct from and unrelated to the person's community of residence, and that trip:

(a) Requires the person to travel more than 50 miles from the community of residence; or

(b) Includes an overnight stay

(11) "Transient lodging" means:

(a) Hotel, motel and inn dwelling units that are used for temporary overnight human occupancy;

(b) Spaces used for parking recreational vehicles or erecting tents during periods of human occupancy; or

(c) Houses, cabins, condominiums, apartment units or other dwelling units, or portions of any of these dwelling units, that are used for temporary human occupancy.

(12) "Unit of local government" has the meaning given that term in ORS 190.003.

(13) "Visitor information center" means a building, or a portion of a building, the main purpose of which is to distribute or disseminate information to tourists. [Formerly 305.824; 2005 c.187 §1]

Note: Section 4, chapter 187, Oregon Laws 2005, provides:

Sec. 4. Section 3 of this 2005 Act [320.308] and the amendments to ORS 320.300 by section 1 of this 2005 Act apply to transient lodging tax reporting periods beginning on or after January 1, 2006. [2005 c.187 §4]

Note: 320.300 to 320.350 were enacted into law by the Legislative Assembly but were not added to or made a part of ORS chapters 305 to 324 or any series therein by legislative action. See Preface to Oregon Revised Statutes for further explanation.

**320.302 Certain terms defined by rule.** The Department of Revenue may by rule define "dwelling unit," "nonprofit facility," "temporary human occupancy" and other terms for purposes of ORS 320.300 to 320.350. [2005 c.187 §5]

Note: See second note under 320.300.

(State Transient Lodging Tax)

**320.305 Rate of tax; provider reimbursement.** (1) A tax of one percent is imposed on any consideration rendered for the sale, service or furnishing of transient lodging. The tax imposed by this subsection shall be in addition to and not in lieu of any local transient lodging tax. The tax shall be collected by the transient lodging provider.

(2) The transient lodging provider shall withhold five percent of the amount the provider collects under subsection (1) of this section for the purpose of reimbursing the provider for the cost of tax collection, record keeping and reporting. [2003 c.818 §2]

Note: See second note under 320.300.

**320.308 Exemptions.** The following are exempt from the state transient lodging tax:

(1) A dwelling unit in a hospital, health care facility, long term care facility or any other residential facility that is licensed, registered or certified by the Department of Human Services;