

PASSED

IN THE BOARD OF COUNTY COMMISSIONERS, LANE COUNTY, OREGON

ORDINANCE NO. 3-08

IN THE MATTER OF AMENDING CHAPTER 4 OF LANE CODE TO ADD EXEMPTION TO CAR RENTAL TAX FOR CARBON DIOXIDE OFFSET PROGRAM (LC 4.255)

The Board of County Commissioners of Lane County ordains as follows:

Chapter 4 of Lane Code is hereby amended by substituting the following page:

**REMOVE THIS SECTION**

4.255  
as located on page 4-16 through 4-17  
(a total of 2 pages)

**INSERT THIS SECTION**

4.255  
as located on page 4-16 through 4-17  
(a total of 2 pages)

Said page is attached hereto and incorporated herein by reference. The purpose of this substitution is to amend Lane Code Chapter 4 to add an exemption to the car rental tax for carbon dioxide offset programs. (LC 4.255)

ENACTED this 12<sup>th</sup> day of March 2008.

Faye Stett  
Chair, Board of County Commissioners

Melissa H. Z  
Recording Secretary for this Meeting of the Board

APPROVED AS TO FORM

Date 2/13/08 Lane County

Berese White  
OFFICE OF LEGAL COUNSEL

**4.240 Lien.**

The tax imposed by this subchapter, together with the interest and penalties herein provided, the filing fees paid to the County Clerk of Lane County, Oregon, and advertising costs, which may be incurred when same become delinquent as set forth in this subchapter, shall be and, until paid, remain a lien from the date of its recording with the County Clerk of Lane County, Oregon, and superior to all subsequent recorded liens on all tangible personal property used in the commercial establishment of an operator within the County and may be foreclosed on and sold as may be necessary to discharge said lien as recorded with the County Clerk of Lane County, Oregon. Notice of lien may be issued by the County Finance Officer or his or her deputy whenever the operator is in default in the payment of said tax, interest and penalty and shall be recorded with the County Clerk of Lane County, Oregon and a copy sent to the delinquent operator. The personal property subject to such lien seized by any deputy or employee of the County Finance Officer may be sold by the Department seizing the same at public auction after 10 days notice which shall mean one publication in a newspaper of general circulation published within the County.

Any lien for taxes as shown on the records of the proper County official shall, upon the payment of all taxes, penalties, and interest thereon, be released by the County Finance Officer when the full amount determined to be due has been paid to the County and the operator or person making such payment shall receive a receipt therefore stating that the full amount of taxes, penalties and interest thereon have been paid and that the lien is thereby released and the record of lien is satisfied. *(Revised by Ordinance No. 5-83, Effective 7.15.83)*

**4.245 Refunds.**

Whenever the amount of any tax, penalty, or interest has been paid more than once or has been erroneously or illegally collected or received by the County Finance Officer under this subchapter, it may be refunded, provided a verified claim in writing therefore, stating the specific reason upon which the claim is founded, is filed with the County Finance Officer within three years from the date of payment. The claim shall be made on forms provided by the County Finance Officer. If the claim is approved by the County Finance Officer, the excess amount collected or paid may be refunded or may be credited on any amounts then due and payable from the operator from whom it was collected or by whom paid and the balance may be refunded to such operator, his or her administrators, executors or assignees. All refunds shall be charged to the dedicated funds set forth in LC 4.250 below. *(Revised by Ordinance No. 5-83, Effective 7.15.83)*

**4.250 Use of Tax by County.**

Unless otherwise directed by the Board through the budget process, after payment of appropriate administrative expense, the taxes collected under this subchapter shall go into the County general fund, except that the portion of taxes attributable to gasoline sales shall be subject to the limitations on use prescribed by the Constitution and laws of Oregon. *(Revised by Ordinance No. 5-95, Effective 4.28.95; 8-95, 6.2.95; 9-97, 7.11.97; 3-00, 6.10.00; 5-07, 6.29.07)*

**4.255 Exemption.**

The tax imposed by this subchapter shall not be applicable to:

- (1) A rental fee which Oregon or federal law exempts from the tax.
- (2) A travel trailer, camper or motor home, as defined in ORS 366.512, whose registration fee is allocated to counties pursuant to ORS 390.134(4).

(3) Up to \$1.25 of any optional charge agreed to by the customer to be used for a carbon dioxide offset program operated by an entity other than commercial establishment renting the motor vehicle. The optional charge must be separately stated in the rental agreement, and fully transmitted to the carbon dioxide offset entity. *(Revised by Ordinance No. 8-95, Effective 6.2.95; 3-00, 6.10.00)*

**4.260 Registration Required Form and Contents; Execution, Certification of Authority.**

Every person engaging or about to engage in business as an operator of a commercial establishment transacting business in Lane County shall register with the County Finance Officer on a form provided. Persons operating commercial establishments at the time this subchapter is adopted must register not later than 30 calendar days after the effective date of this subchapter. Persons starting commercial establishments after this subchapter is adopted must register within 15 calendar days after commencing business. The privilege of registration after the date of imposition of such tax shall not relieve any person from the obligation of payment or collection of tax regardless of registration. Registration shall set forth the name under which an operator transacts or intends to transact business, the location of the place or places of business and such other information to facilitate the collection of the tax as the County Finance Officer may require. The registration shall be signed by the operator. The County Finance Officer shall, within 10 days after registration, issue without charge a certificate of authority to each registrant to collect the tax, together with a duplicate thereof for each additional place of business of each registrant. Certificates shall be non-assignable and nontransferable and shall be surrendered immediately to the County Finance Officer upon the cessation of business at the location named or upon its sale or transfer. Each certificate and duplicate shall state the place of business to which it is applicable and shall be prominently displayed therein so as to be seen and come to the notice readily of all persons seeking to do business therein. Said certificate shall, among other things, state the following:

- (1) The name of the operator;
- (2) The address of the commercial establishment;
- (3) The date upon which the certificate was issued;
- (4) "This Car Rental Registration Certificate signifies that the person named on the face hereof has fulfilled the requirements of the Lane County Car Rental Tax by registration with the County Finance Officer for the purpose of collecting the car rental tax imposed by Lane County and remitting said tax to the County Finance Officer. This certificate does not authorize any person to conduct any unlawful business or to conduct any lawful business in an unlawful manner, or to operate a commercial establishment without strictly complying with all local applicable laws. This certificate does not constitute a permit." *(Revised by Ordinance No. 5-83, Effective 7.15.83; 2-87, 7.8.87)*

**4.265 County Finance Officer Rules.**

The County Finance Officer is hereby authorized to establish such rules and procedures for the implementation and enforcement of this subchapter, consistent with its provisions, as the County Finance Officer considers necessary and appropriate. *(Revised by Ordinance No. 5-83, Effective 7.15.83)*

At right margin indicates changes  
**Bold** indicates material being added  
~~Strikethrough~~ indicates material being deleted

**LEGISLATIVE  
FORMAT**

~~4.2404.2604.260~~

Lane Code

~~4.255-4.265-4.265~~

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~~4.2604.2604.260~~ Lane Code ~~4.265-4.265-4.265~~

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