

PASSED

IN THE BOARD OF COUNTY COMMISSIONERS, LANE COUNTY, OREGON

ORDINANCE NO. 4-08

IN THE MATTER OF AMENDING CHAPTER 4 OF LANE CODE TO EQUALIZE THE LANE COUNTY TRANSIENT ROOM TAX COUNTYWIDE BY ELIMINATING THE REDUCTION IN WESTERN LANE COUNTY AND SETTING AN EFFECTIVE DATE (LC 4.110(2))

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

Chapter 4 of Lane Code is hereby amended by removing, substituting and adding a new section as follows:

**REMOVE THIS SECTION**

4.110  
located on pages 4-2 though 4-3  
(a total of 2 pages)

**INSERT THIS SECTION**

4.110  
located on pages 4-2 through 4-3  
(a total of 2 pages)

Said pages are attached hereto and incorporated herein by reference. The purpose of these changes is to amend Lane Code Chapter 4 to equalize the Lane County transient room tax countywide by eliminating the reduction in western Lane County and setting an effective date of July 1, 2008 (LC 4.110(2)).

ENACTED this 28<sup>th</sup> day of MAY 2008.

Faye Stet  
Chair, Board of County Commissioners

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

APPROVED AS TO FORM

Date 5/6/08 Lane County

Teresa Stet  
OFFICE OF LEGAL COUNSEL

**Rent Package Plan.** The consideration charged for both food and rent where a single rate is made for the total of both. The amount applicable to rent for determination of transient room tax under this ordinance shall be the same charge made for rent when consideration is not a part of a package plan.

**Tax.** Either the tax payable by the transient, or the aggregate amount of taxes due from an operator during the period for which collections must be reported. "Tax" includes both taxes imposed by LC 4.110(1) and (2) below.

**Tax Administrator.** The person designated as such by separate order of the Board or by intergovernmental agreement.

**Tourism.** The business of attracting and providing services and accommodations to those persons who are traveling for recreational or cultural purposes.

**Transient.** Any individual who exercises occupancy or is entitled to occupancy in a hotel or recreational vehicle park for a period of thirty (30) consecutive calendar days or less, counting portions of calendar days as full days. The day a transient checks out of the hotel or recreational vehicle park shall not be included in determining the thirty-day period if the transient is not charged rent for that day by the operator. Any such individual so occupying space in a hotel or recreational vehicle park shall be deemed to be a transient until the period of thirty days has expired unless there is an agreement in writing between the operator and the occupant providing for a longer period of occupancy. In determining whether a person is a transient, uninterrupted periods of time extending both prior and subsequent to the effective date of this ordinance may be considered. A person who pays for lodging on a monthly basis, irrespective of the number of days in such month, shall not be deemed a transient.

**Transient Room Tax Review Committee.** A committee composed of an accountant, attorney, an operator and two lay persons appointed by the Board.

**Visitor Industry.** The business of attracting and providing services and accommodations for both the convention business and tourism. (*Revised by Ordinance No. 8-73, Effective 9.14.73; 2-86, 7.1.86; 15-92A, 2.1.93; 7-94, 1.6.95*)

#### **4.110 Tax Imposed.**

(1) For the privilege of occupancy in any hotel or recreational vehicle park, on and after January 1, 1974, each transient shall pay a tax in the amount of five percent (5%) of the rent charged by the operator.

(2) For the privilege of occupancy in any hotel or recreational vehicle park in Lane County, Oregon, on or after July 1, 2008, each transient shall pay an additional tax in the amount of three percent (3%) of the rent charged by the operator. After providing for the cost of administration, any refunds or credits authorized by this subchapter and any sum necessary to meet the County's annual bonds' service payment for the Fairground bonds described in LC 4.175 below, the revenues collected from the tax imposed by this subsection shall be used for enhancement of the visitor industry, as further described in LC 4.175(6) below.

(3) The taxes imposed pursuant to this subchapter constitute a debt owed by the transient to the County which is extinguished only by payment to the operator or to the County. The transient shall pay the taxes to the operator at the time the rent is paid. The operator shall enter the taxes on the records when rent is collected if the operator keeps records on a cash accounting basis and when earned if the operator keeps records on an accrual accounting basis. If rent is paid in installments, a proportionate share of the tax shall be paid by the transient to the operator with each installment. If for any reason the taxes due are not paid to the operator the Tax Administrator may require that such tax(es) shall be paid directly to the County. In all cases, the rent paid or charged for occupancy, shall exclude the sale of any goods, services and commodities, other than the

furnishing of rooms, accommodations, space in mobile homes and trailers, and space in recreational vehicle parks.

(4) Any person subject to the payment or collection of a tax pursuant to the provisions of this subchapter shall be entitled to credit against the payment of such tax the amount due any incorporated city or town within Lane County for a Transient Lodgings Tax for the same occupancy taxable hereunder but not to exceed three percent (3%) of the rent upon which the tax is paid. *(Revised by Ordinance No. 8-73, Effective 9.14.73; 2-86, 7.1.86; 15-92A, 2.1.93; 7-94, 1.6.95; 9-94, 1.6.95)*

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

**LEGISLATIVE  
FORMAT**

4.110 Lane Code 4.110

Rent Package Plan. The consideration charged for both food and rent where a single rate is made for the total of both. The amount applicable to rent for determination of transient room tax under this ordinance shall be the same charge made for rent when consideration is not a part of a package plan.

Tax. Either the tax payable by the transient, or the aggregate amount of taxes due from an operator during the period for which collections must be reported. "Tax" includes both taxes imposed by LC 4.110(1) and (2) below.

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**4.110 Tax Imposed.**

(1) For the privilege of occupancy in any hotel or recreational vehicle park, on and after January 1, 1974, each transient shall pay a tax in the amount of five percent (5%) of the rent charged by the operator.

(2) ~~Except in the area noted below, F~~for the privilege of occupancy in any hotel or recreational vehicle park in Lane County, Oregon, on or after ~~February 1, 1993~~**July 1, 2008**, each transient shall pay an additional tax in the amount of three percent (3%) of the rent charged by the operator. After providing for the cost of administration, any refunds or credits authorized by this subchapter and any sum necessary to meet the County's annual bonds' service payment for the Fairground bonds described in LC 4.175 below, the revenues collected from the tax imposed by this subsection shall be used for enhancement of the visitor industry, as further described in LC 4.175(6) below.

~~(a) Due to the highly competitive nature of the tourism business among coastal areas, the Board finds it is prudent to provide for a graduated increase in Western Lane County in order to avoid seriously damaging that area's relative competitive position in the market. Therefore, within the area known as Lane County Road Maintenance Zone 5, as described on the Lane County 1989 Road Maps, on or after February 1, 1993, each transient shall pay an additional tax in the amount of two percent (2%) of the rent charged by the operator.~~

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**LEGISLATIVE  
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4.110 Lane Code 4.110

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(4) Any person subject to the payment or collection of a tax pursuant to the provisions of this subchapter shall be entitled to credit against the payment of such tax the amount due any incorporated city or town within Lane County for a Transient Lodgings Tax for the same occupancy taxable hereunder but not to exceed three percent (3%) of the rent upon which the tax is paid. *(Revised by Ordinance No. 8-73, Effective 9.14.73; 2-86, 7.1.86; 15-92A, 2.1.93; 7-94, 1.6.95; 9-94, 1.6.95)*