

IN THE BOARD OF COUNTY COMMISSIONERS OF LANE COUNTY, OREGON

ORDINANCE NO. 2 -87) IN THE MATTER OF AMENDING CHAPTER 4
) OF LANE CODE TO INCREASE THE LANE
) COUNTY CAR RENTAL TAX, REVISE CERTAIN
) PROVISIONS, ADOPT A SEVERABILITY
) CLAUSE AND SET AN EFFECTIVE DATE
) OF JULY 8, 1987

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

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

REMOVE THESE Pages

4.200 - 4.210(2) to
4.210(3) - 4.215(7)
i.e. 4-14 to 4-15
(a total of two pages)

4.250 - 4.260(4),
i.e. 4-21
(a total of one page)

INSERT THESE PAGES

4.200 - 4.210(1) to
4.210(2) - 4.215(7)
i.e. 4-14 to 4-15
(a total of two pages)

4.250 - 4.260(4),
i.e. 4-21
(a total of one page)

Said pages are attached hereto and incorporated herein by reference. The purpose of these substitutions is to increase the Lane County Car Rental Tax and apply it to commercial establishments who transact business in Lane County.

If any section, subsection, sentence, clause, phrase or portion of this Ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision and such holding shall not affect the validity of the remaining portions hereof.

This ordinance shall become effective July 8, 1987.

Enacted this 8 day of April, 1987.

Bill Rogers

Chair, Lane County Board of
Commissioners

Judy Waldeman

Recording Secretary for this
Meeting of the Board.

APPROVED AS TO FORM
DATE 3/24/87 In County
Waldeman

IN THE MATTER OF AMENDING CHAPTER 4 OF LANE CODE TO INCREASE THE LANE COUNTY CAR RENTAL TAX, REVISE CERTAIN PROVISIONS, ADOPT A SEVERABILITY CLAUSE AND SET AN EFFECTIVE DATE OF JULY 8, 1987

cnbj0507

LANE COUNTY CAR RENTAL TAX

4.200 Title. This subchapter may be referred to as the Lane County Car Rental Tax.

4.205 Definitions. In addition to the general definitions included in LC 1.010, the following definitions shall apply, unless the context requires otherwise:

Commercial Establishment. Any person or other entity, any part of whose business consists of providing the use of motor vehicles for a rental fee.

County Finance Officer. The person designated by the Board of County Commissioners to perform the functions of the County Finance Officer.

Motor Vehicle. Includes, without limitation, all automobiles; pickup campers; and any motorized passenger vehicles designed to carry less than 10 persons which are capable of being used on the highways of Oregon.

Operator. Any person operating a commercial establishment.

Person. A natural person, sole proprietorship, partnership, joint venture, association, corporation, estate, trust or any other entity in the name of which a motor vehicle is rented under this subchapter.

Rental or Renting. Obtaining in Lane County the use of a motor vehicle from a commercial establishment in Lane County for a rental fee, and includes all services, supplies and commodities furnished by the commercial establishment in connection with providing the use of the vehicle, but does not include leasing or other transactions where title of a motor vehicle is permanently or temporarily transferred from the commercial establishment to any other person or entity. Also excluded are fees or charges for optional services including, but not limited to, additional insurance coverage and refueling charges.

Rental Fee. The gross fee, whatever the basis of its calculation, paid to a commercial establishment by any person for the rental of a motor vehicle.

Transaction Business. A commercial establishment's solicitations to rent motor vehicles via the printed or telecommunications media, or delivery of motor vehicles for rent, or obtaining of signed rental agreements, or arrangements for or obligation of payment for rental of a motor vehicle.

4.210 Imposition of Tax.

(1) A tax is hereby imposed on every person renting a motor vehicle from a commercial establishment transacting business in Lane County if the rental is for a period of 30 days or less. A rental shall have a duration of 30 days or less if the actual possession or use by the person renting the vehicle terminates not later than the end of a 30-day period or if any contract governing the rental has a duration of 30 days or less.

(2) The rate of the tax imposed by LC 4.210(1) above shall be equal to nine percent of the gross rental fee charged by the commercial establishment for the rental.

(3) If, with respect to any rental fee, the tax imposed under this section does not equal an amount calculable to a whole cent, the commercial establishment shall charge a tax equal to the next highest whole cent, provided, however, that the amount remitted to the County Finance Officer by the commercial establishment for each quarter shall be equal only to nine percent of the total rental fees collected by the commercial establishment during the quarter.

4.215 Collection of Tax; Remittance; Tax as Debt; Records.

(1) The tax imposed by LC 4.210 above shall be collected by the commercial establishment at the time it collects a rental fee.

(2) Every commercial establishment liable for the collection and remittance of the tax imposed by this subchapter may withhold five percent of the net tax due to cover the establishment's expenses in the collection and remittance of the tax.

(3) On or before the last day of January, April, July and October, each commercial establishment shall remit to the County Finance Officer all taxes collected during the preceding calendar quarter, less expenses under LC 4.215(2) above. The remittance is delinquent on the 10th day after due. The remittance shall be accompanied by a report showing:

(a) The amount of the gross rental fees collected by the commercial establishment during the preceding quarter.

(b) The amount retained by the commercial establishment for expenses under LC 4.215(2) above.

(c) Such further information as the County Finance Officer may direct.

(4) In the case of motor vehicle rentals which originate in Lane County but for which the rental fee is collected at some other location, the commercial establishment which provided the vehicle in the County shall be responsible for remittance of the tax, based on the total rental fee, wherever collected.

(5) The amount of tax required to be collected under LC 4.210 above shall be a debt owed by the commercial establishment to the County until remitted under this section.

(6) All commercial establishments shall maintain accurate records of rental fees assessed and of taxes collected, and the records shall be subject to review, inspection and audit by the County Finance Officer, or his or her designee, at all reasonable times.

(7) It shall be unlawful for the County Finance Officer, or any person having an administrative or clerical duty under the provisions of this subchapter to make known in any manner whatever the business affairs, operations, or information obtained by an investigation of records and equipment of any person required to obtain a Car Rental Registration Certificate, or pay a car rental tax, or any other

4.250 Use of Tax by County. The taxes collected under this subchapter are dedicated and shall be used exclusively for Lane County park operations, acquisition, construction and maintenance, 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.

4.255 Exemption. The tax imposed by this subchapter shall not be applicable to a rental fee which Oregon or federal law exempts from the tax.

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 nonassignable 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."