

MAY 07 1987

IN THE BOARD OF COUNTY COMMISSIONERS OF LANE COUNTY, OREGON

County Clerk
BY [Signature]
DEPUTY

ORDINANCE NO. 5-87)
) IN THE MATTER OF AMENDING CHAPTER 4 OF
) LANE CODE TO EXCLUDE TRANSACTIONS
) INVOLVING A DAILY CAR RENTAL FEE BELOW
) \$20, 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

INSERT THESE PAGES

4.200 - 4.210(1)
i.e. 4-14
(a total of one page)

4.200 - 4.210(1)
i.e. 4-14
(a total of one page)

Said page is attached hereto and incorporated herein by reference. The purpose of these substitutions is to exclude transactions involving a daily rental fee below \$20.

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 6th day of May, 1987.

[Signature: Bill Rogers]
Chair, Lane County Board of Commissioners

[Signature: Judy Haldeman]
Recording Secretary for this Meeting of
the Board

APPROVED AS TO FORM

Date 4-22-87 Lane County

[Signature]
OFFICE OF LEGAL COUNSEL

IN THE MATTER OF AMENDING CHAPTER 4 OF LANE CODE TO EXCLUDE TRANSACTIONS INVOLVING A DAILY CAR RENTAL FEE BELOW \$20, ADOPT A SEVERABILITY CLAUSE AND SET AN EFFECTIVE DATE OF JULY 8, 1987

4.200

Lane Code

4.210(1)

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. Excluded are daily rental fees less than \$20 per day, and 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.

4.200

Lane Code

4.210(1)

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] Excluded are daily rental fees less than \$20 per day, and 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.