

IN THE BOARD OF COUNTY COMMISSIONERS OF LANE COUNTY, OREGON

ORDINANCE NO. 10-91

) IN THE MATTER OF AMENDING CHAPTER
) 4 OF LANE CODE TO INCREASE THE
) LANE COUNTY CAR RENTAL TAX (LC
) 4.210), ADOPTING A SEVERABILITY
) CLAUSE AND SETTING AN EFFECTIVE
) DATE OF OCTOBER 1, 1991

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 pages:

REMOVE THESE PAGES

INSERT THESE PAGES

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

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

Said pages are attached hereto and incorporated herein by reference. The purpose of these substitutions is to increase the Lane County car rental tax (LC 4.210) and set an effective date.

If any section, subsection, sentence, clause, phrase or portion of this Ordinance is for any reason held invalid or unconstitutional by a court of competent jurisdiction, such section or 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 October 1, 1991.

Enacted this 21 day of August, 1991.

FILED

AUG 27 1991

COUNTY CLERK

FOR LANE COUNTY OR

BY *Ann Dubois*

Jan Pollock

Chair, Lane County Board of Commissioners

Judy Waldeman

Recording Secretary for this Meeting of the Board

APPROVED TO
DATE 6-25-91
Stephen J. Volker
OFFICE OF LEGAL COUNSEL

IN THE MATTER OF AMENDING CHAPTER 4 OF LANE CODE TO INCREASE THE LANE COUNTY CAR RENTAL TAX (LC 4.210), ADOPTING A SEVERABILITY CLAUSE AND SETTING AN EFFECTIVE DATE OF OCTOBER 1, 1991

bcj/5030

4.200

Lane Code

4.210(2)

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.

(2) The rate of the tax imposed by LC 4.210(1) above shall be equal to 10 percent of the gross rental fee charged by the commercial establishment for the rental.

5-83; 7.15.83 2-87; 7.8.87
18-83; 10.1.83 5-87; 7-8-87

4-14

WP 1/co/00012/C
REV: 1/cr/00117/C

4.210(3)

Lane Code

4.215(7)

(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 10 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

5-83; 7.15.83
18-83; 10.1.83
2-87; 7.8.87

4-15

WPI/co/00012/C
REV: 1/cr/00117/C

4.200

Lane Code

4.210(2)

LANE COUNTY CAR RENTAL TAX

BOOK 148 PAGE 1632

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(2) The rate of the tax imposed by LC 4.210(1) above shall be equal to [nine]10 percent of the gross rental fee charged by the commercial establishment for the rental.

4.210(3)

Lane Code

4.215(7)

(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]10 percent of the total rental fees collected by the commercial establishment during the quarter.

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PAGE
1634