

IN THE BOARD OF COUNTY COMMISSIONERS OF LANE COUNTY, OREGON

ORDINANCE NO. 15-92A

FILED

NOV 30 1992

COUNTY CLERK

BY *Devin Dubois*

) IN THE MATTER OF AMENDING CHAPTER
) 4 OF LANE CODE TO INCREASE THE
) TRANSIENT ROOM TAX BY TWO PERCENT
) EXCEPT IN WESTERN LANE COUNTY,
) PROVIDE THE LC 4.110(2) FUNDS BE
) USED FOR VISITOR INDUSTRY MARKET-
) ING, NON-METRO AREAS, MUSEUM PUR-
) POSES, SPECIAL PROJECTS AND ADMIN-
) ISTRATION, AND SET AN EFFECTIVE
) DATE

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

4.100 - 4.105 to
4.105 - 4.110(3),
i.e. 4-1 to 4-2
(a total of two pages)

4.100 - 4.105 to
4.110(2) - 4.110(3),
i.e. 4-1 to 4-2a
(a total of three pages)

4.160 - 4.165(2) to
4.175(5) - 4.190,
i.e. 4-10 to 4-13
(a total of four pages)

4.160 - 4.165(2) to
4.175(6) - 4.190,
i.e. 4-10 to 4-13a
(a total of five pages)

Said pages are attached hereto and incorporated herein by reference. The purpose of these substitutions is to increase the transient room tax by two percent except in Western Lane County, provide the LC 4.110(2) funds be used for visitor industry marketing, non-metro areas, museum purposes, special projects and administration, and set an effective date.

This ordinance shall become effective February 1, 1993.

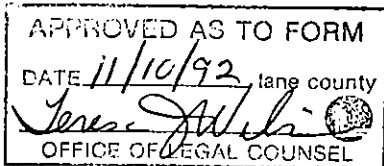
Enacted this 25th day of November, 1992.

Elic Jundi

Chair, Lane County Board of Commissioners

Sharon L. Giles

Recording Secretary for this Meeting of the Board



IN THE MATTER OF AMENDING CHAPTER 4 OF LANE CODE TO INCREASE THE TRANSIENT ROOM TAX BY TWO PERCENT EXCEPT IN WESTERN LANE COUNTY, PROVIDE THE LC 4.110(2) FUNDS BE USED FOR VISITOR INDUSTRY MARKETING, NON-METRO AREAS, MUSEUM PURPOSES, SPECIAL PROJECTS AND ADMINISTRATION, AND SET AN EFFECTIVE DATE

bcj/6485

Chapter 4

I A X E S

LANE COUNTY TRANSIENT ROOM TAX

4.100 Title. This subchapter may be referred to as the Lane County Transient Room Tax.

4.105 Definitions. In addition to the general definition included in LC 1.010, the following definitions apply:

Accrual Accounting. A system whereby the operator enters the rent due from a transient on the records when the rent is earned whether or not it is paid.

Cash Accounting. A system whereby the operator does not enter the rent due from a transient on the records until rent is paid.

Convention Business: The business of attracting and providing services and accommodations to persons who are organizing gatherings of groups such as conventions, meetings and trade shows and to persons who are traveling for the purpose of attending such events for purposes related to their professional, trade, cultural, religious, fraternal or other group activities.

Hotel. Any structure or any portion of any structure which is occupied or intended or designed for transient occupancy for thirty (30) days or less, for dwelling, lodging, or sleeping purposes, and includes any hotel, inn, tourist home or house, motel, studio hotel bachelor hotel, lodging house, rooming house, apartment house, public or private dormitory, fraternity, sorority, public or private club, space in mobile home or trailer or similar structure or portions thereof so occupied, provided such occupancy is for less than a thirty (30) day period.

Occupancy. The use or possession, or the right to the use or possession for lodging or sleeping purposes of any room or rooms in a hotel, or space in a mobile home or trailer or portion thereof.

Operator. The person who is proprietor of the hotel in any capacity. Where the operator performs functions through a managing agent of any type or character other than an employee, the managing agent shall also be deemed an operator for the purposes of this ordinance and shall have the same duties and liabilities as his principal. Compliance with the provisions of this ordinance by either the principal or the managing agent shall be considered to be compliance by both.

Person. Any individual, firm, partnership, joint venture, association, social club, fraternal organization, fraternity, sorority, public or private dormitory joint stock company, corporation, estate, trust, business trust, receiver, trustee, syndicate, or any other group or combination acting as a unit.

Rent. The consideration charged whether or not received by the operator, for the occupancy of space in a hotel valued in money, goods, labor, credits, property, or other consideration valued in money, without any deduction.

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 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 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 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 laymen appointed by the Board.

Visitor Industry. The business of attracting and providing services and accommodations for both the convention business and tourism.

4.110 Tax Imposed.

(1) For the privilege of occupancy in any hotel, 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, for the privilege of occupancy in any hotel in Lane County, Oregon, on or after February 1, 1993, 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 one percent (1%) of the rent charged by the operator.

(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 of the hotel at the time

from the date of its recording with the Department of Finance and Management of Lane County, Oregon, and superior to all subsequent recorded liens on all tangible personal property used in the hotel of an operator within the County and may be foreclosed on and sold as may be necessary to discharge said lien as has been recorded with the Department of Finance and Management of Lane County, Oregon. Notice of lien may be issued by the Tax Administrator 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 Department of Finance and Management 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 Tax Administrator 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 Tax Administrator 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 therefor 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.

4.165 Refunds.

(1) Operator's 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 Tax Administrator under this subchapter, it may be refunded, provided a verified claim in writing therefor, stating the specific reason upon which the claim is founded, is filed with the Tax Administrator within three years from the date of payment. The claim shall be made on forms provided by the Tax Administrator. If the claim is approved by the Tax Administrator, 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 Special Fund as set forth in LC 4.175 below.

(2) Transient Refunds. Whenever the tax required by this subchapter has been collected by the operator, and deposited by the operator with the Tax Administrator, and it is later determined that the tax was erroneously or illegally collected or received by the Tax Administrator, it may be refunded by the Tax Administrator to the

8-73; 9.14.73
19-77; 7.1.78
2-86; 7.1.86

4-10

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REV: 1/cr/00180/C

4.165(2)

Lane Code

4.175(3)

transient, provided a verified claim in writing therefor, stating the specific reason on which the claim is founded, is filed with the Tax Administrator within three years from the date of payment. All refunds shall be charged to the Special Fund as set forth in LC 4.175 below.

4.170 Collection Fee. Every operator 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 operator's expenses in the collection and remittance of the tax.

4.175 Administration.

(1) Special Funds. The Tax Administrator shall deposit all net revenues collected pursuant to this subchapter to the credit of a capital projects fund or as directed for special projects described in LC 4.175(5) and (6) below.

(a) FIRST, the money representing the 5% tax imposed by LC 4.110(1) above, less sharing payments to cities and direct administrative costs, shall be deposited to the credit of the Fair Board Bond Retirement Fund until the Fairgrounds' bonds approved on November 8, 1977 are fully retired; and

(b) SECOND, such money representing the tax imposed by LC 4.110(2) above, less direct administrative costs, as is necessary to meet the annual bond retirement payment as determined by LC 4.175(5) below shall be deposited to the credit of the Fair Board Bond Retirement Fund, and any excess shall be deposited to be used solely for the purposes described in LC 4.175(6) below. All funds deposited shall be separately accounted for.

(2) Records Required from Operators, etc., Form. Every operator shall keep guest records of room sales and accounting books and records of the room sales. All records shall be retained by the operator for a period of three years and six months after they come into being.

(3) Examination of Records; Investigations. The Tax Administrator or any person authorized in writing by him or her may examine during normal business hours, the books, papers, and accounting records relating to room sales of any operator after notification to the operator liable for the tax and may investigate the business of the operator in order to verify the accuracy of any return made, or if no return is made by the operator, to ascertain and determine the amount required to be paid.

8-73; 9.14.73

8-87; 7.19.74

19-77; 7.1.78

2-86; 7.1.86

7-89; 7.21.89

11-92; 10.16.92

4-11

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(4) Confidential Character of Information Obtained - Disclosure Unlawful. It shall be unlawful for the Tax Administrator 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 Transient Occupancy Registration Certificate, or pay a transient occupancy tax, or any other person visited or examined in the discharge of official duty, or the amount or source of income profits, losses, expenditures, or any particular thereof, set forth in any statement or application, or to permit any statement or application, or copy of either, or any book containing any abstract or particulars thereof to be seen or examined by any person. Provided that nothing in this subsection shall be construed to prevent:

(a) The disclosure to, or the examination of records and equipment by another Lane County official, employee, or agent for collection of taxes for the sole purpose of administering or enforcing any provisions of this subchapter; or enforcing any provisions of this subchapter; or collecting taxes imposed hereunder.

(b) The disclosure after the filing of a written request to that effect, to the taxpayer himself or herself, receivers, trustees, executors, administrators assignees, and guarantors, if directly interested, of information as to any paid tax, any unpaid tax or amount of tax required to be collected, or interest and penalties, further provided, however, that the County Counsel approves each such disclosure and that the Tax Administrator may refuse to make any disclosure referred to in this paragraph when in his or her opinion the public interest would suffer thereby.

(c) The disclosure of the names and addresses of any persons to whom Transient Occupancy Registration Certificates have been issued.

(d) The disclosure of general statistics regarding taxes collected or business done in the City.

(e) Necessary disclosures in connection with appeals or forced collections as provided in this subchapter.

(5) Special Purpose - Debt Service. Until such time as the general obligation bonds of the Fairgrounds are fully retired, all interest accruing and all principal payments maturing thereon shall be paid as follows:

(a) Annually, the total Fairgrounds' bonds' interest and principal payments will be computed from the loan payment schedule established when the bonds were sold.

(b) The annual net revenue to be credited to the Fair Board Bond Retirement Fund derived from the tax imposed by LC 4.110(1) above and interest accruing thereon will be estimated.

8-73; 9.14.73
8-74; 7.19.74
19-77; 7.1.78
2-86; 7.1.86
11-92; 10.16.92

4-12

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(c) If the bonds' service payments exceed the transient room tax imposed by LC 4.110(1) above and interest revenue, then revenues from the transient room tax imposed by LC 4.110(2) shall be estimated and shall be used to meet the bond service payments.

(d) Only if these three estimated sources of revenue, LC 4.110(1) tax, interest earnings, and LC 4.110(2) tax (given in order of priority of potential utility for payment) are insufficient to meet the bonds' service payments shall a tax be levied pursuant to ORS 287.072 in an amount sufficient to meet those payments.

(e) Any and all such funds so collected shall be deposited in the Fair Board Bond Retirement Fund.

(f) In the event annual revenues from the Lane County Transient Room Tax Fund derived from the tax imposed by LC 4.110(1) above exceed annual principal and interest payments accruing on the Fairgrounds' bonds, such excess revenues shall be credited for payment of debt service on certificates of participation issued to finance the 1989 livestock arena/ice rink project at the fairgrounds.

(g) Any amounts derived from the tax imposed by LC 4.110(1) above in excess of annual debt service shall be used for future capital projects or for other special projects which the Board determines bears a relationship to producing transient room tax revenues, as directed by the Board through the annual budget process. Any amounts derived from the tax imposed by LC 4.110(2) above in excess of previously committed debt service payments shall be used as described in LC 4.175(6) below.

(6) Special Purpose - Visitor Industry. The revenues derived from the tax imposed by LC 4.110(2) above in excess of annual debt service described in LC 4.175(5) above shall be used for purposes which the Board determines bears a relationship to producing transient room tax revenues through the visitor industry. Through the annual budget process, the Board shall appropriate these funds as follows:

(a) Seventy percent (70%) shall be for marketing the visitor industry. This may include, but is not limited to, marketing for conventions, meetings, and trade shows; a countywide tourism program; development and implementation of a visitor marketing plan and program; and advertising. The marketing shall be pursuant to a plan developed with input of the cities and unincorporated areas of Lane County, and approved by the Board. The plan shall describe the relationship between where the funds are raised and where they are spent, with the general principle being that the areas which produce the taxes should benefit from their use.

8-73; 9.14.73
8-74; 7.19.74
19-77; 7.1.78
2-86; 7.1.86
7-89; 7.21.89
11-92; 10.16.92

4-13

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(b) Ten percent (10%) shall be for operation of the Lane County Historical Museum or other museums as determined by the Board through the annual budget process. The Board specifically finds that the Lane County Historical Museum is a significant attraction for the visitor industry.

(c) Ten percent (10) shall be for Special Projects and administration. These funds shall be used for select special projects to enhance tourism as chosen by the Board annually under its own criteria, for more long-term funding for cultural or recreational projects or activities which the Board finds have significant impact on tourism, for administering and contract monitoring of expenditures of the LC 4.110(2) tax revenue, and for staffing for the Tourism Council.

(d) Ten percent (10%) shall be used for tourism marketing of the areas outside the urban growth boundaries of the cities of Eugene and Springfield. These funds shall be used for proposals chosen by the Board according to its own criteria, with the general principle being that the areas which produce the taxes should benefit from their use.

4.190 Appeals to Board. Any person aggrieved by any decision of the Tax Administrator may appeal to the Board by filing a notice of appeal with the Tax Administrator within 10 days of the serving or the mailing of the notice of the decision given by the Tax Administrator. The Tax Administrator shall transmit said notice of appeal, together with the file of said appealed matter to the Board who shall fix a time and place for hearing such appeal from the decision of the Transient Room Tax Review Committee. The Board shall give the appellant not less than 10 days written notice of the time and place of hearing of said appealed matter.

8-73; 9.14.73
8-74; 7.19.74
19-77; 7.1.78
2-86; 7.1.86
7-89; 7.21.89
11-92; 10.16.92

4-13a

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4.100

Lane Code

4.105

BOOK 151 PAGE 1544

Chapter 4

T A X E S

LANE COUNTY TRANSIENT ROOM TAX

4.100 Title. This subchapter may be referred to as the Lane County Transient Room Tax.

4.105 Definitions. In addition to the general definition included in LC 1.010, the following definitions apply:

Accrual Accounting. A system whereby the operator enters the rent due from a transient on the records when the rent is earned whether or not it is paid.

Cash Accounting. A system whereby the operator does not enter the rent due from a transient on the records until rent is paid.

Convention Business: The business of attracting and providing services and accommodations to persons who are organizing gatherings of groups such as conventions, meetings and trade shows and to persons who are traveling for the purpose of attending such events for purposes related to their professional, trade, cultural, religious, fraternal or other group activities.

Hotel. Any structure or any portion of any structure which is occupied or intended or designed for transient occupancy for thirty (30) days or less, for dwelling, lodging, or sleeping purposes, and includes any hotel, inn, tourist home or house, motel, studio hotel bachelor hotel, lodging house, rooming house, apartment house, public or private dormitory, fraternity, sorority, public or private club, space in mobile home or trailer or similar structure or portions thereof so occupied, provided such occupancy is for less than a thirty (30) day period.

Occupancy. The use or possession, or the right to the use or possession for lodging or sleeping purposes of any room or rooms in a hotel, or space in a mobile home or trailer or portion thereof.

Operator. The person who is proprietor of the hotel in any capacity. Where the operator performs functions through a managing agent of any type or character other than an employee, the managing agent shall also be deemed an operator for the purposes of this ordinance and shall have the same duties and liabilities as his principal. Compliance with the provisions of this ordinance by either the principal or the managing agent shall be considered to be compliance by both.

Person. Any individual, firm, partnership, joint venture, association, social club, fraternal organization, fraternity, sorority, public or private dormitory joint stock company, corporation, estate, trust, business trust, receiver, trustee, syndicate, or any other group or combination acting as a unit.

Rent. The consideration charged whether or not received by the operator, for the occupancy of space in a hotel valued in money, goods, labor, credits, property, or other consideration valued in money, without any deduction.

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 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 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 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 laymen appointed by the Board.

Visitor Industry. The business of attracting and providing services and accommodations for both the convention business and tourism.

4.110 Tax Imposed.

(1) For the privilege of occupancy in any hotel, 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]Except in the area noted below, for the privilege of occupancy in any hotel in Lane County, Oregon, on or after [July 1, 1986]February 1, 1993, each transient shall pay an additional tax in the amount of [one]three percent [(1%)](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 [tourism]enhancement of the visitor industry, as further described in LC 4.175(6) below.

Option A
include (b)
Option B
delete (b)

(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 one percent (1%) of the rent charged by the operator.

(b) Thereafter, on November 1st of each year, the Tax Administrator shall survey the room tax rates in the coastal cities in those counties adjacent to Lane County. If one half of those cities have room tax rates of seven percent (7%), then on January 1 of the year following the survey, the additional tax described in LC 4.110(2)(a) above shall be two percent (2%) of the rent charged. If one half of those cities have room tax rates of eight percent (8%), then on January 1 of the year following the survey, the additional tax described in LC 4.110(2)(a) above shall be three percent (3%) of the rent charged. The Tax Administrator shall give notice of this increase to each operator affected by the increase by December 1. Failure to fully comply with the timing or notice provisions of this subsection shall not invalidate any increase.

(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 of the hotel at the time

from the date of its recording with the Department of Finance and Management of Lane County, Oregon, and superior to all subsequent recorded liens on all tangible personal property used in the hotel of an operator within the County and may be foreclosed on and sold as may be necessary to discharge said lien as has been recorded with the Department of Finance and Management of Lane County, Oregon. Notice of lien may be issued by the Tax Administrator 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 Department of Finance and Management 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 Tax Administrator 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 Tax Administrator 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 therefor 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.

4.165 Refunds.

(1) Operator's 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 Tax Administrator under this subchapter, it may be refunded, provided a verified claim in writing therefor, stating the specific reason upon which the claim is founded, is filed with the Tax Administrator within three years from the date of payment. The claim shall be made on forms provided by the Tax Administrator. If the claim is approved by the Tax Administrator, 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 Special Fund as set forth in LC 4.175 below.

(2) Transient Refunds. Whenever the tax required by this subchapter has been collected by the operator, and deposited by the operator with the Tax Administrator, and it is later determined that the tax was erroneously or illegally collected or received by the Tax Administrator, it may be refunded by the Tax Administrator to the

8-73; 9.14.73
19-77; 7.1.78
2-86; 7.1.86

4-10

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REV: 1/cr/00179/C

4.165(2)

Lane Code

4.175[(4)](3)

transient, provided a verified claim in writing therefor, stating the specific reason on which the claim is founded, is filed with the Tax Administrator within three years from the date of payment. All refunds shall be charged to the Special Fund as set forth in LC 4.175 below.

4.170 Collection Fee. Every operator 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 operator's expenses in the collection and remittance of the tax.

4.175 Administration.

(1) Special Funds. The Tax Administrator shall deposit all net revenues collected pursuant to this subchapter to the credit of a capital projects fund or as directed for special projects described in LC 4.175(5)[(g)]and (6) below.

(a) [EXCEPT, however, five-sixths of the money so collected]FIRST, the money representing the 5% tax imposed by LC 4.110(1) above, less sharing payments to cities and direct administrative costs, shall be deposited to the credit of the Fair Board Bond Retirement Fund until the Fairgrounds' bonds approved on November 8, 1977 are fully retired; and

(b) [FURTHER, EXCEPT, such amount of the one sixth of the money so collected,]SECOND, such money representing the [1%] tax imposed by LC 4.110(2) above, less direct administrative costs, as is necessary to meet the annual bond retirement payment as determined by LC 4.175(5) below shall be deposited to the credit of the Fair Board Bond Retirement Fund, and any excess shall be deposited [to the credit of the County General Fund] to be used solely for the purposes described in LC [4.110(2) above]4.175(6) below. All funds deposited [to the General Fund] shall be separately accounted for [within said Fund].

(2) Records Required from Operators, etc., Form. Every operator shall keep guest records of room sales and accounting books and records of the room sales. All records shall be retained by the operator for a period of three years and six months after they come into being.

(3) Examination of Records; Investigations. The Tax Administrator or any person authorized in writing by him or her may examine during normal business hours, the books, papers, and accounting records relating to room sales of any operator after notification to the operator liable for the tax and may investigate the business of the operator in order to verify the accuracy of any return made, or if no return is made by the operator, to ascertain and determine the amount required to be paid.

8-73; 9.14.73

8-87; 7.19.74

19-77; 7.1.78

2-86; 7.1.86

7-89; 7.21.89

11-92; 10.16.92

4-11

WP 1/co/00012/C/11

REV: 1/cr/00179/C

(4) Confidential Character of Information Obtained - Disclosure Unlawful. It shall be unlawful for the Tax Administrator 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 Transient Occupancy Registration Certificate, or pay a transient occupancy tax, or any other person visited or examined in the discharge of official duty, or the amount or source of income profits, losses, expenditures, or any particular thereof, set forth in any statement or application, or to permit any statement or application, or copy of either, or any book containing any abstract or particulars thereof to be seen or examined by any person. Provided that nothing in this subsection shall be construed to prevent:

(a) The disclosure to, or the examination of records and equipment by another Lane County official, employee, or agent for collection of taxes for the sole purpose of administering or enforcing any provisions of this subchapter; or enforcing any provisions of this subchapter; or collecting taxes imposed hereunder.

(b) The disclosure after the filing of a written request to that effect, to the taxpayer himself or herself, receivers, trustees, executors, administrators assignees, and guarantors, if directly interested, of information as to any paid tax, any unpaid tax or amount of tax required to be collected, or interest and penalties, further provided, however, that the County Counsel approves each such disclosure and that the Tax Administrator may refuse to make any disclosure referred to in this paragraph when in his or her opinion the public interest would suffer thereby.

(c) The disclosure of the names and addresses of any persons to whom Transient Occupancy Registration Certificates have been issued.

(d) The disclosure of general statistics regarding taxes collected or business done in the City.

(e) Necessary disclosures in connection with appeals or forced collections as provided in this subchapter.

(5) Special Purpose - Debt Service. Until such time as the general obligation bonds of the Fairgrounds are fully retired, all interest accruing and all principal payments maturing thereon shall be paid as follows:

(a) Annually, the total Fairgrounds' bonds' interest and principal payments will be computed from the loan payment schedule established when the bonds were sold.

(b) The annual net revenue to be credited to the Fair Board Bond Retirement Fund derived from the tax imposed by LC 4.110(1) above and interest accruing thereon will be estimated.

8-73; 9.14.73
8-74; 7.19.74
19-77; 7.1.78
2-86; 7.1.86
11-92; 10.16.92

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(c) If the bonds' service payments exceed the transient room tax imposed by LC 4.110(1) above and interest revenue, then revenues from the transient room tax imposed by LC 4.110(2) shall be estimated and shall be used to meet the bond service payments.

(d) Only if these three estimated sources of revenue, LC 4.110(1) tax, interest earnings, and LC 4.110(2) tax (given in order of priority of potential utility for payment) are insufficient to meet the bonds' service payments shall a tax be levied pursuant to ORS 287.072 in an amount sufficient to meet those payments.

(e) Any and all such funds so collected shall be deposited in the Fair Board Bond Retirement Fund.

(f) In the event annual revenues from the Lane County Transient Room Tax Fund derived from the tax imposed by LC 4.110(1) above exceed annual principal and interest payments accruing on the Fairgrounds' bonds, such excess revenues shall be credited for payment of debt service on certificates of participation issued to finance the 1989 livestock arena/ice rink project at the fairgrounds.

(g) Any amounts derived from the tax imposed by LC 4.110(1) above in excess of annual debt service shall be used for future capital projects or for other special projects which the Board determines bears a relationship to producing transient room tax revenues, as directed by the Board through the annual budget process. Any amounts derived from the tax imposed by LC 4.110(2) above in excess of previously committed debt service payments shall be used as described in LC 4.175(6) below.

(6) Special Purpose - Visitor Industry. The revenues derived from the tax imposed by LC 4.110(2) above in excess of annual debt service described in LC 4.175(5) above shall be used for purposes which the Board determines bears a relationship to producing transient room tax revenues through the visitor industry. Through the annual budget process, the Board shall appropriate these funds as follows:

(a) Seventy percent (70%) shall be for marketing the visitor industry. This may include, but is not limited to, marketing for conventions, meetings, and trade shows; a countywide tourism program; development and implementation of a visitor marketing plan and program; and advertising. The marketing shall be pursuant to a plan developed with input of the cities and unincorporated areas of Lane County, and approved by the Board. The plan shall describe the relationship between where the funds are raised and where they are spent, with the general principle being that the areas which produce the taxes should benefit from their use.

8-73; 9.14.73
8-74; 7.19.74
19-77; 7.1.78
2-86; 7.1.86
7-89; 7.21.89
11-92; 10.16.92

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(b) Ten percent (10%) shall be for operation of the Lane County Historical Museum or other museums as determined by the Board through the annual budget process. The Board specifically finds that the Lane County Historical Museum is a significant attraction for the visitor industry.

(c) Ten percent (10) shall be for Special Projects and administration. These funds shall be used for select special projects to enhance tourism as chosen by the Board annually under its own criteria, for more long-term funding for cultural or recreational projects or activities which the Board finds have significant impact on tourism, for administering and contract monitoring of expenditures of the LC 4.110(2) tax revenue, and for staffing for the Tourism Council.

(d) Ten percent (10%) shall be used for tourism marketing of the areas outside the urban growth boundaries of the cities of Eugene and Springfield. These funds shall be used for proposals chosen by the Board according to its own criteria, with the general principle being that the areas which produce the taxes should benefit from their use.

4.190 Appeals to Board. Any person aggrieved by any decision of the Tax Administrator may appeal to the Board by filing a notice of appeal with the Tax Administrator within 10 days of the serving or the mailing of the notice of the decision given by the Tax Administrator. The Tax Administrator shall transmit said notice of appeal, together with the file of said appealed matter to the Board who shall fix a time and place for hearing such appeal from the decision of the Transient Room Tax Review Committee. The Board shall give the appellant not less than 10 days written notice of the time and place of hearing of said appealed matter.

8-73; 9.14.73
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19-77; 7.1.78
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11-92; 10.16.92

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