

IN THE BOARD OF COMMISSIONERS OF LANE COUNTY, OREGON

ORDINANCE NO. 9-97

) IN THE MATTER OF AMENDING LANE
) CODE CHAPTER 4 TO PERMIT THE BOARD
) TO REDIRECT CAR RENTAL TAX REVENUES
) FOR FY 97/98

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 THIS PAGE

4.250 - 4.260(3),
i.e. 4-23
(a total of 1 page)

INSERT THIS PAGE

4.250 - 4.260(3),
i.e. 4-23
(a total of 1 page)

Said page is attached hereto and incorporated herein by reference. The purpose of this substitution is to permit the Board to redirect Car Rental Tax revenues for FY 97/98.

Enacted this 15 day of June, 1997

Cindy Weidreyer

Chair, Lane County Board of Commissioners

Debbie Stobay

Recording Secretary for this Meeting of the Board

FILED

JUL 07 1997

COUNTY CLERK

BY *Raymond Boyd*

APPROVED AS TO FORM

Date 6/6/97 Lane County

Thomas J. Hubel
OFFICE OF LEGAL COUNSEL

4.250 Lane Code 4.260(3)

4.250 Use of Tax by County. Unless otherwise directed by the Board through the budget process for FY 97-98, after payment of appropriate administrative expense, eighty-six percent (86%) of the taxes collected under this subchapter are dedicated and shall be used exclusively for Lane County park operations, acquisition, construction and maintenance, and fourteen percent (14%) of the taxes collected shall go into the County general fund, 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:

- (1) A rental fee which Oregon or federal law exempts from the tax.
- (2) A travel trailer, camper or motor home, as defined in ORS 366.512, whose registration fee is allocated to counties pursuant to ORS 390.134(4).
- (3) A motor vehicle rented to temporarily replace a vehicle being serviced or repaired.

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;

5-83; 7.15.83
2-87; 7.8.87
5-95; 4.28.95
8-95; 6.2.95

4-23

WP V/co/00012/T
WP V/cr/97006/T

REVISIONS indicates material being added
STRIKEOUT indicates material being deleted

**LEGISLATIVE
 FORMAT**

4.250 Lane Code 4.260(3)

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