

PASSED

IN THE BOARD OF COUNTY COMMISSIONERS, LANE COUNTY, OREGON

ORDINANCE NO. 8-00) IN THE MATTER OF AMENDING CHAPTER 4
) OF LANE CODE TO REVISE THE DEFINITION OF MOTOR
) VEHICLE RELATING TO CAR RENTAL TAX
) (LC 4.205).

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

Chapter 4 of Lane Code is hereby amended by adding the following pages:

REMOVE THESE PAGES

4.200 – 4.210(1)
i.e. 4-16 (a total of 1 page)

INSERT THESE PAGES

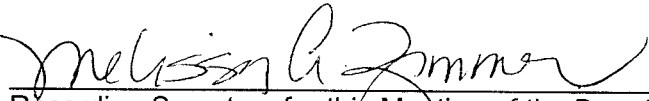
4.200 – 4.210(1)
i.e. 4-16 (a total of 1 page)

Said pages are attached hereto and incorporated herein by reference. The purpose of these additions is to amend Lane Code Chapter 4 to revise the definition of motor vehicle relating to car rental tax (LC 4.205).

ENACTED this 11th day of OCTOBER 2000.



Chair, Board of County Commissioners



Recording Secretary for this Meeting of the Board

APPROVED AS TO FORM

Date 9-15-00 Lane County



OFFICE OF LEGAL COUNSEL

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; pickups and any motorized passenger vehicles which are capable of being used on the highways of Oregon. Excluded are vehicles designed and used primarily for the transportation of property.

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 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.

5-83; 7.15.83 10-91; 10.1.91

18-83; 10.1.83 8-95; 6.2.95

2-87; 7.8.87 3-00; 6.10.00

5-87; 7.8.87

4.200

Lane Code

4.210(1)

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