

BEFORE THE BOARD OF COMMISSIONERS
FOR LINCOLN COUNTY, OREGON
ORDINANCE # 301

AN ORDINANCE AMENDING ORDINANCE NO. 155 AND SECTIONS OF LINCOLN COUNTY CODE CHAPTER 5, "TRANSIENT ROOM TAX" AND REFERRING THE ORDINANCE TO THE VOTERS FOR APPROVAL.

WHEREAS the Board of Commissioners (Board) desires to amend sections of the Lincoln County Code establishing a transient room tax to increase the amount of tax imposed from the current rate of 5% to 6% of the rent charged by the operator; and

WHEREAS the Board desires to dedicate a portion of the proceeds raised by the increase, equivalent to 16.66% of the total transient room taxes collected, to a reserve account or fund for the promotion of the tourism industry and economic development within Lincoln County; and

WHEREAS the Board desires to make other changes to establish the applicability of the provisions to transient lodging provided at mobile home parks, trailer parks, and RV parks and to exempt the federal government in accordance with law;

NOW, THEREFORE, THE LINCOLN COUNTY BOARD OF COMMISSIONERS ORDAINS AS FOLLOWS:

SECTION I

That Lincoln County Code Chapter 5, Transient Room Tax Provisions, Sections 5.005, 5.010, and 5.035, adopted as part of the Lincoln County Code in Ordinance No. 155 and as thereafter amended, be amended as follows (additions in boldface; deletions in brackets):

5.005 Definitions

As used in Sections 5.005 to 5.110, unless the context requires otherwise:

- (1) "Hotel" means any structure, or any portion of any structure, which is occupied or intended or designed for transient occupancy for 30 days or less, for dwelling, lodging, or sleeping purposes, and includes any hotel, motel, inn, condominium, tourist home or house, studio hotel, bachelor hotel, lodging house, rooming house, apartment house, public or private dormitory, fraternity, sorority, public or private club, and also means space in mobile home,

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1 recreational vehicle, or trailer parks, or similar
2 structure or space or portions thereof so occupied.

3 (2) "Occupancy" means the use or possession, or the
4 right to the use or possession for lodging or
5 sleeping purposes of any room or rooms in a hotel,
6 or space in any mobile home, recreational vehicle,
7 or trailer park, or similar structure or space or
8 portions thereof.

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5.010 Tax Imposed

For the privilege of occupancy in any hotel in Lincoln County, each transient shall pay a tax in the amount of [5] 6% of the rent charged by the operator. The tax constitutes a debt owed by the transient to the county which is extinguished only by payment by the operator to the county. The transient shall pay the tax to the operator of the hotel at the time the rent is paid. The operator shall enter the tax on his/her records when rent is collected if the operator keeps his/her records on a cash accounting basis and when earned if the records are kept on an accrual accounting basis. If rent is paid in installments, a proportionate share of the tax shall be paid by the transient to the operator with each installment. In all cases, the rent paid or charged for occupancy shall exclude the sale of any goods, services, and commodities, other than the furnishing of rooms or space and accommodations.

5.035 Exemption

No tax imposed under this chapter shall be imposed upon:

(4) any occupant whose rent is paid for hospital room or to a medical clinic, convalescent home, or home for the aged, or to a public institution or public accommodation owned and operated by a unit of government in its governmental capacity.

(5) the United States of America, a body politic and sovereign. This exemption shall likewise apply with respect to any agency or instrumentality of the United States of America which is entitled to exemption under the provisions of the Federal Constitution. However, such exemption shall apply only in those instances in which the United States

1 Government or an agency or instrumentality thereof
2 shall enter into an agreement for the rental of such
3 lodgings and shall pay the costs thereof directly to
4 the hotel or other entity providing such lodging.
5 No exemption is created hereunder merely because the
6 transient occupant of such room is an employee or on
7 the business of the United States of America or any
8 agency or instrumentality thereof or because such
9 party shall be entitled to reimbursement for such
10 costs.

11 SECTION II

12 That Lincoln County Code Chapter 5, Transient Room Tax,
13 adopted as part of the Lincoln County Code in Ordinance No. 155
14 and as thereafter amended, is amended by adding the following
15 new section:

16 5.012 Dedicated Funds

17 The Lincoln County Tax Administrator shall deposit in a
18 trust account or fund separate from all other accounts or
19 funds of the county 16.66% of the taxes when collected
20 under these code provisions to be disbursed at the
21 direction of the Board of Commissioners for the purpose
22 of tourism promotion and economic development. The Board
23 shall designate the Central Oregon Coast Chambers of
24 Commerce, or if it cannot serve, other appropriate groups
25 or committees as appointed by the Board to make
26 recommendations to the Board on disbursements of these
monies on an annual basis for the stated purposes. The
Board shall make all such disbursements from the account
or fund in accordance with the procedures and
requirements of ORS Chapter 294, Municipal Financial
Administration, and ORS Chapter 297, Audits of Public
Funds and Financial Records, and any other applicable
laws of the State of Oregon or federal government. The
Central Oregon Coast Chambers of Commerce or other
appointed groups or committees shall develop procedures
for soliciting proposals for tourism promotion or
economic development projects or operations from which
recommendations will be made to the Board of
Commissioners. The procedures shall be submitted to the
Board of Commissioners for its review and approval.

27 SECTION III: REFERRAL TO VOTERS/EFFECTIVE DATE

28 This ordinance shall be referred to the voters at an elec-
29 tion to be held on the 13th day of August, 1991. If approved

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Lincoln County Legal Counsel
Lincoln County Courthouse
223 W. Olive Street
Newport, Oregon 97365
Phone: 263-6611, Ext. 308

1 by a majority of the voters at that election, it shall become
2 effective on the 1st day of September, 1991.

3 DATED this 26th day of June, 1991.

4 LINCOLN COUNTY BOARD OF COMMISSIONERS

5 Nancy E. Leonard
NANCY E. LEONARD, Chair

6 Don Lindly
DON LINDLY, Commissioner

7 Andy Zedwick
8 ANDY ZEDWICK, Commissioner

9 ATTESTED TO BY:

10 Jennie Kampf
JENNIE KAMPF, Recording Secretary

12 APPROVED AS TO FORM:

13 Wayne Belmont
WAYNE BELMONT, County Counsel

15 FIRST READING: June 11, 1991

16 SECOND READING: June 26, 1991

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