

cc: [unclear]
by SK
8-18-04

BEFORE THE BOARD OF COMMISSIONERS
FOR LINCOLN COUNTY, OREGON
ORDINANCE # 341

Relating to taxation; amending LCC 5.035.

The Lincoln County Board of Commissioners ordains as follows:

SECTION 1.

LCC 5.035 is amended to read:

5.035 Exemptions from tax

No tax imposed under this chapter shall be imposed upon:

- (1) Any occupant for more than 30 successive calendar days with respect to any rent imposed for the period commencing after the first 30 days of such occupancy.
- (2) Any occupant whose rent is of a value less than \$2 per day.
- (3) Any person who rents a private home, vacation cabin, or like facility from any owner who rents such facilities incidental to his own use thereof, except that this exemption shall not apply to condominium units.
- (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

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

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8 DATED this 17th day of August, 1994.

9 LINCOLN COUNTY BOARD OF COMMISSIONERS

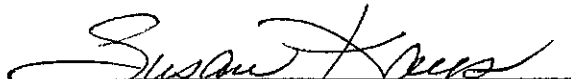
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11 
12 _____
13 DON LINDLY, Chair

14 *EXCUSED*

15 _____
16 JEAN COWAN, Commissioner

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18 _____
19 NANCY E. LEONARD, Commissioner

20 ATTESTED TO:

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23 SUSAN KAYS, Recorder

24 APPROVED AS TO FORM:

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26 _____
27 WAYNE BELMONT, County Counsel