

1 **BEFORE THE BOARD OF COMMISSIONERS**
2 **FOR LINCOLN COUNTY, OREGON**

3 ORDINANCE # 449

4 _____
5
6 **Relating to taxes; creating new provisions; amending LCC 5.010 and 5.012; repealing**
7 **LCC 5.015 and 5.020; and referring the ordinance to the voters for approval.**
8 _____

9 The Lincoln County Board of Commissioners ordains as follows:

10 **SECTION 1.**

11 LCC 5.010 is amended to read:

12 5.010 Tax Imposed

13 For the privilege of occupancy in any hotel in Lincoln County, each transient shall
14 pay a tax in the amount of *[six]* **nine** percent of the rent charged by the operator. The tax
15 constitutes a debt owed by the transient to the county which is extinguished only by payment
16 by the operator to the county. The transient shall pay the tax to the operator of the hotel at
17 the time the rent is paid. The operator shall enter the tax on the operator's records when rent
18 is collected if the operator keeps the records on a cash accounting basis and when earned if
19 the records are kept on an accrual accounting basis. If rent is paid in installments, a
20 proportionate share of the tax shall be paid by the transient to the operator with each
21 installment. In all cases, the rent paid or charged for occupancy shall exclude the sale of any
22 goods, services, and commodities, other than the furnishing of rooms and accommodations.

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NOTE: Matter in **boldfaced** type in an amended section is new; matter [*italic and bracketed*] is existing ordinance to be omitted. New sections are in **boldfaced** type.

1 **SECTION 2.**

2 LCC 5.012 is amended to read:

3 5.012 Dedicated Funds

4 **(1) One-third of the taxes collected under these code provisions shall be**
5 **disbursed in the following manner:**

6 **(a) Thirty percent to the County General Fund;**

7 **(b) Thirty percent to the Oregon Coast Aquarium for ongoing operating**
8 **support; and**

9 **(c) Forty percent in an account separate from all other accounts of the county to**
10 **be known as the Fairgrounds Facilities Improvement Fund to be disbursed at the**
11 **direction of the Board of Commissioners for the purpose of facilities available for a fair**
12 **or, in the event there is no fair, for other tourism related facilities as allowed by law.**

13 **(2) Of the remaining two-thirds of the taxes collected under these code**
14 **provisions, [the Lincoln County Tax Administrator shall deposit in a trust account or fund**
15 **separate from all other accounts or funds of the county] 16.66 percent [of taxes when**
16 **collected under these code provisions to] shall be disbursed at the direction of the Board of**
17 **Commissioners for the purpose of tourism promotion and economic development to the**
18 **Central Oregon Coast Association and the Economic Development Alliance of Lincoln**
19 **County, or other appropriate entities as determined by the Board. [The Board shall**
20 **designate the Central Oregon Coast Chambers of Commerce, or if it cannot serve, other**
21 **appropriate groups or committees as appointed by the Board to make recommendations to**

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1 *the Board on disbursements of these monies on an annual basis for the stated purposes. The*
 2 *Board shall make all such disbursements from the account or fund in accordance with the*
 3 *procedures and requirements of ORS chapter 294, Municipal Financial Administration, and*
 4 *ORS chapter 297, Audits of Public Funds and Financial Records, and any other applicable*
 5 *laws of the State of Oregon or federal government. The Central Oregon Coast Chambers of*
 6 *Commerce or other appointed groups or committees shall develop procedures for soliciting*
 7 *proposals for tourism promotion or economic development projects or operations from*
 8 *which recommendations will be made to the Board of Commissioners. The procedures shall*
 9 *be submitted to the Board of Commissioners for its review and approval.]*

10 **SECTION 3.**

11 Section 4 of this Ordinance is added to and made a part of LCC Chapter 5, as
 12 indicated.

13 **SECTION 4.**

14 **LCC 5.017 County Transient Lodging Tax Not Applicable in Cities**

15 **The transient lodging tax imposed by this chapter shall apply only to transient**
 16 **occupancy within the unincorporated area of Lincoln County.**

17 **SECTION 5.**

18 LCC 5.015 and LCC 5.020 are repealed.

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SECTION 6.

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This Ordinance shall be referred to the voters of Lincoln County at an election to be

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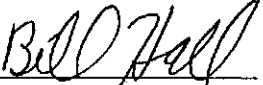
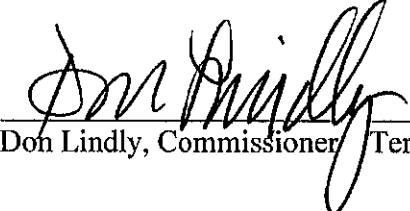
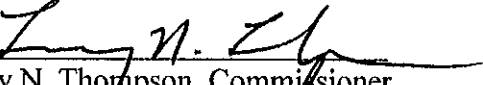
held on Tuesday, November 6, 2007. If approved by a majority of the voters at that election,

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this Ordinance shall become effective on January 1, 2008.

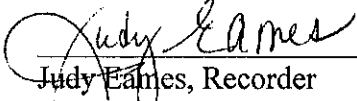
DATED this 5th day of September, 2007.

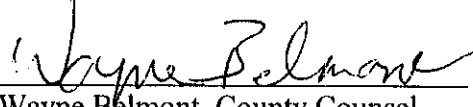
LINCOLN COUNTY BOARD OF COMMISSIONERS

 Bill Hall, Chair	 Don Lindly, Commissioner	 Terry N. Thompson, Commissioner
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ATTESTED TO:

APPROVED AS TO FORM:


 Judy Eames, Recorder


 Wayne Belmont, County Counsel

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