

BEFORE THE BOARD OF COMMISSIONERS
FOR LINCOLN COUNTY, OREGON

Ordinance #531

Relating to taxes; creating new provisions; amending LCC 5.010 and 5.012; and referring the ordinance to the voters for approval.

The Lincoln County Board of Commissioners ordains as follows:

SECTION 1.

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 *[ten]* **twelve percent** *[(10%)]* **(12%)** 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 the operator's records when rent is collected if the operator keeps the 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 and accommodations.

SECTION 2.

LCC is amended to read:

5.012 Dedicated Funds

A. The 1% Increase (9% to 10%)

(1) Ten percent of the taxes collected under these code provisions (which is 1% of the

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10% total) shall be disbursed to an account separate from all other accounts of the county to be used to supplement disbursements authorized by Section 5.012(2)(c) below, or for similar facilities elsewhere in the country, or to pay for operation of those facilities authorized by this section and as allowed by law. All funds are to be disbursed at the direction of the Board of Commissioners.

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

(a) Thirty percent to the County General Fund;

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

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

(2) Of the remaining two-thirds of the taxes collected under these code provisions, 16.66 shall be disbursed at the direction of the Board of Commissioners for the purpose of tourism promotion and economic development to the Central Oregon Coast Association and the Economic Development Alliance of Lincoln County, or other appropriate entities as determined by the Board.

B. The 2% Increase (10% to 12%)

(1) Twelve percent of the taxes collected under these code provisions (which is 2% of the 12% total) shall be disbursed to an account separate from all other accounts of the county to be used as authorized below, or for similar facilities elsewhere in the country, or to pay for operation of those facilities authorized by this section and as allowed by law. All funds are to be disbursed at the direction of the Board of Commissioners.

(1) The taxes collected under 5.012(B) shall be disbursed in the following manner:

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

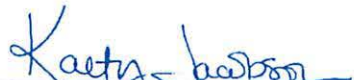
(b) **Seventy percent to the Lincoln County Parks Department for ongoing operating support, improvements for recreation, preservation, and enhancement for Lincoln County Parks.**

SECTION 3.

This Ordinance shall be referred to the voters of Lincoln County at an election to be held on Tuesday, November 7, 2023. If approved by a majority of the voters at that election, this Ordinance shall become effective January 1, 2024.

DATED this 19th day of July, 2023.

LINCOLN COUNTY BOARD OF COMMISSIONERS



Kaety Jacobson, Chair



Casey Miller, Commissioner




Claire Hall, Commissioner

ATTESTED TO:



Kathleen Kellay, Recorder

APPROVED AS TO FORM:



Kristin H. Yuille, County Counsel

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