

BEFORE THE BOARD OF COMMISSIONERS OF LANE COUNTY, OREGON

ORDINANCE NO: 22-06

IN THE MATTER OF AMENDING LANE CODE CHAPTER 4
TO ALLOW THE OREGON DEPARTMENT OF REVENUE TO
ACT AS TAX ADMINISTRATOR FOR TRANSIENT LODGING
TAX, ADDRESS LOCAL REVENUE SHARING, UPDATE
TERMS, AND DECLARING AN EMERGENCY (LC 4.005)

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

Lane Code Chapter 4 is amended by removing, substituting and adding the following sections:

REMOVE THESE SECTIONS

All of LC 4.005

INSERT THESE SECTIONS


All of LC 4.005

These sections are attached hereto and incorporated herein by this reference. If any section, subsection, sentence, clause, phrase, or portion of this Ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion constitutes a separate, distinct and independent provision, and such holding does not affect the validity of the remaining portions hereof.

Nothing herein is intended to, nor acts to amend, replace, or otherwise conflict with any other ordinances of Lane County or any other Code or statutory provisions unless expressly so stated.


An emergency is hereby declared to exist and this Ordinance, being enacted by the Board in exercise of its police power for the purpose of meeting such emergency and for the immediate preservation of the public peace, health and safety, takes effect upon execution by the Chair of the Board of Commissioners.

ENACTED this 13th day of September, 2022



Pat Farr, Chair

Lane County Board of Commissioners



Recording Secretary for this Meeting of the Board

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Chapter 4 – TAXES

4.005 – LANE COUNTY TRANSIENT ~~ROOM~~ LODGING TAX

4.005.100 - Title.

This subchapter may be referred to as the Lane County Transient ~~Room~~ Lodging Tax.

(Ordinance 8-73, 9.14.73)

4.005.105 - Definitions.

In addition to the general definition included in LC 1.005.010, the following definitions apply:

~~“Accrual Accounting” means a system whereby the operator enters the rent due from a transient on the records when the rent is earned whether or not it is paid.~~

~~“Cash Accounting” means system whereby the operator does not enter the rent due from a transient on the records until rent is paid.~~

“Convention Business” means the business of attracting and providing services and accommodations to persons who are organizing gatherings of groups such as conventions, meetings and trade shows and to persons who are traveling for the purpose of attending such events for purposes related to their professional, trade, cultural, religious, fraternal, or other group activities.

~~“Hotel” means any structure or any portion of any structure which is occupied or intended or designed for transient occupancy for thirty (30) days or less, for dwelling, lodging, or sleeping purposes, and includes any hotel, inn, tourist home or house, motel, studio hotel, bachelor hotel, lodging house, rooming house, apartment house, public or private dormitory, fraternity, sorority, public or private club, space in mobile home or trailer or similar structure or portions thereof so occupied, provided such occupancy is for less than a thirty (30) day period.~~

“Occupancy” means the **right to** use or possession **of any space in transient lodging for dwelling**, ~~, or the right to the use or possession for~~ lodging, or sleeping purposes **for less than thirty (30) days.** ~~of any room or rooms in a hotel, or space in a mobile home or trailer or portion thereof or space in a recreational vehicle park.~~

“Occupant” means any individual who exercises occupancy or is entitled to occupancy in transient lodging for a period of thirty (30) consecutive calendar days or less, counting portions of calendar days as full days.

“Person” means any individual, firm, partnership, joint venture, limited liability company, corporation, limited liability partnership, association, host, social club, fraternal organization, fraternity, sorority, public or private dormitory, joint stock company, estate, trust, business trust, receiver, trustee, syndicate, or any other group or combination acting as a unit.

“Rent” means the consideration paid or payable by an occupant for the occupancy of space in transient lodging valued in money, goods, labor, credits, property, or other consideration. If a

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separate fee is charged for services, goods or commodities and the fee is optional, that fee is not included in rent.

“Short-Term Rental” means a house, duplex, multi-plex, apartment, condominium, houseboat, trailer or other residential dwelling unit where a person rents a guest bedroom or the entire residential dwelling unit for transient lodging occupancy. Generally, a short-term rental is zoned residential or has a building occupancy that only allows for residential use.

“Short-Term Rental Hosting Platform” means a business or other person that facilitates the retail sale of transient lodging by connecting occupants with transient lodging providers, either online or in any other manner. Short-term rental hosting platforms are transient lodging intermediaries.

“Tax Administrator” means the County Treasurer of Lane County, or their designee, which may include the Oregon Department of Revenue. If the County utilizes the Oregon Department of Revenue as its tax administrator, it will comply with ORS 305.620 in that it will follow the rules adopted by the Department of Revenue regarding the administration, collection, enforcement and distribution of transient lodging taxes.

~~——“Operator” means the person who is proprietor of the hotel or recreational vehicle park in any capacity. Where the operator performs functions through a managing agent of any type or character other than an employee, the managing agent shall also be deemed an operator for the purposes of this ordinance and shall have the same duties and liabilities as his principal. Compliance with the provisions of this ordinance by either the principal or the managing agent shall be considered to be compliance by both.~~

~~——“Person” means any individual, firm, partnership, joint venture, association, social club, fraternal organization, fraternity, sorority, public or private dormitory joint stock company, corporation, estate, trust, business trust, receiver, trustee, syndicate, or any other group or combination acting as a unit.~~

~~——“Recreational Vehicle Park: means a development, which is occupied or intended or designed for transient occupancy for thirty (30) days or less, on which travel trailers, pickup campers, tent trailers, tents, self-propelled motorized vehicles are parked or set up, the purpose of such development being to provide to the public a temporary location for dwelling, lodging or sleeping purposes while traveling, vacationing or recreating, but excluding recreational vehicle parks operated by the federal government.~~

~~——“Rent” means the consideration charged whether or not received by the operator, for the occupancy of space in a hotel or recreational vehicle park valued in money, goods, labor, credits, property, or other consideration valued in money, without any deduction.~~

~~——“Rent Package Plan” means the consideration charged for both food and rent where a single rate is made for the total of both. The amount applicable to rent for determination of transient room tax under this ordinance shall be the same charge made for rent when consideration is not a part of a package plan.~~

~~——“Tax” means either the tax payable by the transient, or the aggregate amount of taxes due from an operator during the period for which collections must be reported. “Tax” includes both taxes imposed by LC 4.005.110A and LC 4.005.110B below.~~

~~——“Tax Administrator” means the person designated as such by separate order of the Board or by intergovernmental agreement.~~

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“Tourism” means **economic activity resulting from tourists.** ~~the business of attracting and providing services and accommodations to those persons who are traveling for recreational or cultural purposes.~~

“Tourist” means a person who, for business, pleasure, recreation, or participation in events related to the arts, heritage, or culture, travels from the community in which that person is a resident to a different community that is separate, distinct from and unrelated to the person’s community of residence, and that trip:

- A. Requires the person to travel more than 50 miles from the community of residence; or
- B. Includes an overnight stay.

“Transient” means ~~any individual who exercises occupancy or is entitled to occupancy in a hotel or recreational vehicle park for a period of thirty (30) consecutive calendar days or less, counting portions of calendar days as full days. The day a transient checks out of the hotel or recreational vehicle park shall not be included in determining the thirty (30) day period if the transient is not charged rent for that day by the operator. Any such individual so occupying space in a hotel or recreational vehicle park shall be deemed to be a transient until the period of thirty days has expired unless there is an agreement in writing between the operator and the occupant providing for a longer period of occupancy. In determining whether a person is a transient, uninterrupted periods of time extending both prior and subsequent to the effective date of this ordinance may be considered. A person who pays for lodging on a monthly basis, irrespective of the number of days in such month, shall not be deemed a transient.~~

——“Transient Room Tax Review Committee” means a committee composed of an accountant, attorney, an operator and two (2) lay persons appointed by the Board.

“Transient Lodging” or “Transient Lodging Facilities” means:

- A. Hotel, motel, and inn dwelling units that are used for temporary overnight human occupancy;
- B. Spaces used for overnight parking of recreational vehicles or placement of tents during periods of human occupancy; or
- C. Houses, cabins, condominiums, apartment units or other dwelling units, or portions of any of these dwelling units that are used for temporary human occupancy.

“Transient Lodging Intermediary” means a person other than a transient lodging provider that facilitates the retail sale of transient lodging and:

- A. Charges for occupancy of the transient lodging;
- B. Collects the consideration charged for occupancy of the transient lodging; or
- C. Receives a fee or commission and requires the transient lodging provider to use a specified third-party entity to collect the consideration charged for occupancy of the transient lodging.

“Transient Lodging Provider” means a person that furnishes transient lodging.

“Transient Lodging Tax Collector” means a transient lodging provider or transient lodging intermediary. This term includes the definition of Local Tax Trustee as used in this chapter.

“TLT” or “tax” means the transient lodging tax.

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“Visitor Industry” means the business of attracting and providing services and accommodations for both the convention business and tourism.

(Ordinance 8-73, 9.14.73; Ordinance 2-86, 7.1.86; Ordinance 15-92A, 2.1.93; Ordinance 7-94, 1.6.95)

4.005.110 - Tax Imposed.

- A. ~~For the privilege of occupancy in any hotel or recreational vehicle park, on and after~~**Effective** January 1, 1974, each ~~transient~~**occupant** shall pay a tax in the amount of five percent (5%) of the ~~Rent charged by the operator.~~
- B. ~~For the privilege of occupancy in any hotel or recreational vehicle park in Lane County, Oregon, on or after July 1, 2008, each transient~~**Each occupant** shall pay an additional tax in the amount of three percent (3%) of the ~~Rent charged by the operator. After providing for the cost of administration, any refunds or credits authorized by this subchapter and any sum necessary to meet the County's annual bonds' service payment for the Fairground bonds described in LC 4.005.175 below, the revenues collected from the tax imposed by this subsection shall be used for enhancement of the visitor industry, as further described in LC 4.005.175F below.~~
- C. **The occupant shall pay the TLT with the rent to the Transient Lodging Tax Collector. TLT amounts shall be rounded down to the nearest cent. The Transient Lodging Tax Collector shall maintain records of all Rent charged and TLT payments received. If Rent is paid in installments, a proportionate share of the TLT shall be paid by the occupant to the Transient Lodging Tax Collector with each installment unless the occupant pays the entire amount with the first payment. The taxes imposed pursuant to this subchapter constitute a debt owed by the transient to the County that is extinguished only by payment to the operator or to the County. The transient shall pay the taxes to the operator at the time the rent is paid. The operator shall enter the taxes on the records when rent is collected if the operator keeps records on a cash accounting basis and when earned if the operator keeps records 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. If for any reason the taxes due are not paid to the operator the Tax Administrator may require that such tax(es) shall be paid directly to the County. 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, accommodations, space in mobile homes and trailers, and space in recreational vehicle parks.**
- D. **Bills, receipts or invoices provided to occupants shall list the TLT separately and must accurately state the amount of tax. All amounts listed as TLT on invoices, bills or receipts must be reported as TLT and, after collection, must be turned over to the County, provided that the Transient Lodging Tax Collector may withhold five percent (5%) of the net tax due as an administrative charge for the Transient Lodging Tax Collector's expense in collection and remittance of the tax.**
- E. Any person subject to the payment or collection of a tax pursuant to the provisions of this subchapter shall be entitled to credit against the payment of such tax the amount due any incorporated city or town within Lane County for a Transient Lodgings Tax for the same occupancy taxable hereunder but not to exceed three percent (3%) of the rent upon which the tax is paid.

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(Ordinance 8-73, 9.14.73; Ordinance 2-86, 7.1.86; Ordinance 15-92A, 2.1.93; Ordinance 7-94, 1.6.95; Ordinance 9-94, 1.6.95; Ordinance 4-08, 7.1.08)

4.005.111 - Local Revenue Sharing.

~~To discourage unnecessary duplication of local taxes and to permit centralized collection of a logical source of revenue for local governments, the Board shall, by grant or credit, or combination thereof, share with the incorporated cities within Lane County that do not impose a city transient lodging or similar tax, upon their request, a portion of the taxes collected by operators within each incorporated city, respectively. The County shall share an amount not to exceed sixty percent (60%) of the taxes collected under LC 4.005.110A above, less collection and other administrative costs-charges described in LC 4.005.175 below. Except for the credit allowed by LC 4.005.110D above, such grants or credits shall be made available to an incorporated city upon passage of a resolution to participate in local revenue sharing. The resolution shall indicate the willingness of the city:~~

- ~~A. To provide reasonable assistance in the collection of the tax imposed by this subchapter;~~
- ~~B. To provide prompt reports of changes in the potential occupancy level within its jurisdiction due to construction, remodeling, or annexation; and~~
- ~~C. To comply with all other applicable provisions of this subchapter.~~

~~The Board shall insure that all participating incorporated cities receive substantially similar grants and credits, or combinations thereof.~~

(Ordinance 8-73, 9.14.73; Ordinance 8-74, 7.19.74; Ordinance 2-86, 7.1.86)

4.005.115 - Collection of Tax by Transient Lodging Tax Collector. Operator. Rules for Collection.

- A. Every Transient Lodging Tax collector shall collect the TLT at the time Rent is paid, unless an exemption applies. If payment is by credit card, for purposes of this section, payment is made at the time credit card information is provided to the Transient Lodging Tax Collector, not when the Transient Lodging Tax Collector ultimately receives credit for the transaction. While holding the payment in trust for the County, a Transient Lodging Tax Collector may commingle the tax proceeds with the Transient Lodging Tax Collector's funds, but the Transient Lodging Tax Collector is not the owner of tax proceeds, except that, when a return is filed, the Transient Lodging Tax Collector becomes the owner of the administrative charge authorized to be retained. Transient Lodging Tax Collectors may choose to file returns and remit payment based on amounts accrued but not yet collected. The Transient Lodging Tax Collector is liable for any TLT that should have been collected from the occupant, except in cases of nonpayment of Rent by the occupant.**
- B. Upon request of the County, Transient Lodging Tax Collectors must provide all physical addresses of Transient Lodging Facilities within the County limits and the related contact information, including the name and mailing address, of the general manager, agent, owner, host or other responsible person for the location.**

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- A. ~~Every operator renting rooms in a hotel or space in a recreational vehicle park in this County, the occupancy of which is not exempted under the terms of this ordinance, shall collect a tax from the occupant. The tax collected or accrued by the operator constitutes a debt owing by the operator to the County.~~
- B. ~~In all cases of credit or deferred payment of rent, the payment of tax to the operator may be deferred until the rent is paid, and the operator shall not be liable for the tax until credits are paid or deferred payments are made.~~
- C. ~~The Tax Administrator shall enforce provisions of this subchapter and shall have the power to recommend rules and regulations for approval by the Board not inconsistent with this subchapter as may be necessary to aid in the enforcement.~~
- D. ~~For rent collected on portions of a dollar, the first one cent (1¢) of tax shall be collected on nine cents (9¢) through twenty four cents (24¢), inclusive; the second one cent (1¢) of tax on twenty five cents (25¢) through forty one cents (41¢), the third one cent (1¢) of tax on forty two cents (42¢) through fifty eight cents (58¢), the fourth one cent (1¢) of tax on fifty nine cents (59¢) through seventy four cents (74¢), the fifth one cent (1¢) of tax on seventy five cents (75¢) through ninety one cents (91¢) and the sixth one cent (1¢) of tax on ninety two cents (92¢) through the next one dollar and eight cents (\$1.08) of rent.~~

(Ordinance 8-73, 9.14.73; Ordinance 8-74, 7.19.74; Ordinance 2-86, 7.1.86; Ordinance 7-94, 1.6.95)

4.005.120 - Short-Term Rental Hosting Platform Fees.~~Operator's Duties.~~

A Short-Term Rental Hosting Platform may collect a fee for booking services in connection with Short-Term Rentals only when those Short-Term Rentals are lawfully registered as Transient Lodging Providers with the County and possess a certificate of authority at the time the Short-Term Rental is occupied.

4.005.123 - Liability for Tax

Transient Lodging Providers who receive any portion of the Rent for Transient Lodging and Transient Lodging Intermediaries that provide booking service are both Transient Lodging Tax Collectors and are jointly and severally liable for the tax.

~~Each operator shall collect the tax imposed by this subchapter at the same time as the rent is collected from every transient. The amount of tax shall be separately stated upon the operator's records, and any receipt rendered by the operator. No operator shall advertise that the tax or any part of the tax will be assumed or absorbed by the operator, or that it will not be added to the rent, or that, when added, any part will be refunded, except in the manner provided by this subchapter.~~

~~(Ordinance 8-73, 9.14.73; Ordinance 7-94, 1.6.95)~~

4.005.125 - Exemptions.

No **TLT** ~~tax imposed under this subchapter~~ shall be imposed upon:

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- A. **A dwelling unit in a hospital, health care facility, long-term care facility or any other residential facility that is licensed, registered or certified by the Oregon Department of Human Services or the Oregon Health Authority;**
- B. **A dwelling unit in a facility providing treatment for drug or alcohol abuse or providing mental health treatment;**
- C. **A dwelling unit that is used by members of the general public for temporary human occupancy for fewer than thirty (30) days per year;**
- D. **A dwelling unit, the consideration for which is funded by a government agency directly or through a voucher, and the purpose of which is to provide emergency or temporary shelter;**
- E. **A dwelling unit at a nonprofit youth or church camp, nonprofit conference center, or other nonprofit facility;**
- F. **A dwelling unit that is leased or otherwise occupied by the same person for a consecutive period of thirty (30) days or more during the year. The requirements of this subsection are satisfied even if the physical dwelling unit changes during the consecutive period, if:**
 - 1. **All dwelling units occupied are within the same facility; and**
 - 2. **The person paying consideration for the transient lodging is the same person throughout the consecutive period.**
- G. **A dwelling unit is leased on a monthly basis, irrespective of the number of days in the month;**
- H. **A dwelling unit whose rent is of a value less than five dollars (\$5.00) per day.**
- ~~A. Any occupant for more than thirty (30) successive calendar days, (a person who pays for lodging on a monthly basis, irrespective of the number of days in such month, shall not be deemed a transient);~~
- ~~B. Any occupant whose rent is of a value less than five dollars (\$5.00) per day;~~
- ~~C. Any person who rents a private home, vacation cabin, or like facility from any owner who rents such facilities incidentally to his or her own use thereof;~~
- ~~E. Any occupant whose rent is paid for hospital room or to a medical clinic, convalescent home or home for aged people;~~
- ~~F. Any occupant whose rent is paid by a local agency, either directly or through a voucher, in response to a local disaster or declared emergency.~~

(Ordinance 8-73, 9.14.73; Ordinance 2-86, 7.1.86; Ordinance 11-97, 9.26.97)

4.005.130 - Registration of ~~Operator~~Transient Lodging Provider; Form and Contents; Execution; Certification of Authority.

Every person engaging or about to engage in business as an **Transient Lodging Provider** ~~operator of a hotel or recreational vehicle park~~ in this county shall **provide a completed registration form to register with** the Tax Administrator **within fifteen (15) calendar days after commencing business.** ~~on a form provided. Operators-Transient Lodging Providers~~ engaged in business at the time this subchapter is adopted must register not later than thirty (30) calendar days after the effective date of this subchapter.

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~~Operators starting business after this subchapter is adopted must register within fifteen (15) calendar days after commencing business. The privilege of registration after the date of imposition of such tax shall not relieve any person from the obligation of payment or collection of tax regardless of registration. Registration shall set forth the name under which an operator transacts or intends to transact business, the location of the place or places of business. The registration form shall require the Transient Lodging Provider to provide the name of the business, any separate business addresses, and such~~ other information to facilitate the collection of the tax as the Tax Administrator may require. The registration **form** shall be signed by the ~~operator~~**Transient Lodging Provider**. The Tax Administrator shall, within ~~ten (10)~~**fifteen (15)** days after registration, issue without charge, a certificate of authority to ~~each registrant to collect the tax TLT. from the occupant, together with a duplicate thereof for each additional place of business of each registrant. The Transient Lodging Provider's obligation to collect the TLT is imposed once Rent for transient lodging is paid, even if the registration form has not been filed or if the certificate has not been issued. If the Rent transaction is facilitated online, the certificate of authority must be able to be viewed by the occupant by clicking on a link to the certificate of authority at a reasonable place during the payment transaction.~~

Certificates shall be non-assignable and nontransferable and shall be surrendered immediately to the Tax Administrator upon the cessation of business at the location named or upon its sale or transfer. Each certificate and duplicate shall state the place of business to which it is applicable and shall be prominently displayed therein so as to be seen and come to the notice readily of all occupants and persons seeking occupancy. Said certificate shall, among other things, state the following:

- A. The name of the ~~operator~~**Transient Lodging Provider**;
- B. The address of the ~~hotel or recreational vehicle park~~**Transient Lodging Facility**;
- C. The date ~~upon which~~ the certificate was issued;
- D. **The certificate number as assigned by the Tax Administrator.**~~"This Transient Occupancy Registration Certificate signifies that the person named on the face hereof has fulfilled the requirements of the Lane County Transient Room Tax by registration with the Tax Administrator for the purpose of collecting from transients the tax imposed by Lane County and remitting said tax to the Tax Administrator. This certificate does not authorize any person to conduct any unlawful business or to conduct any lawful business in an unlawful manner, or to operate a hotel or recreational vehicle park without strictly complying with all local applicable laws. This certificate does not constitute a permit."~~

(Ordinance 8-73, 9.14.73; Ordinance 2-86, 7.1.86; Ordinance 7-94, 1.6.95)

4.005.135 - Due Date: Returns and Payments.

- A. **Transient Lodging Tax Collectors must submit a completed tax return from to the Tax Administrator on or before the last day of the month following the end of each calendar quarter, reporting the amount of tax due during the quarter and accompanied by remittance of all tax collected less the optional withholding of the administrative charge assessed in accordance with LC 4.005.110D. The return shall be filed in such form as the Tax Administrator may prescribe. The Tax Administrator, if they deem it necessary in order in insure payment or facilitate collection by the County of the amount of taxes in any individual case, may require returns and payment of the amount of taxes on other than monthly periods.**

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- B. **The Transient Lodging Tax Collector is entitled to the administrative charge provided for in LC 4.005.110D. If a Transient Lodging Facility has multiple owners, they are not entitled to retain additional fees.**
- C. Remittances are delinquent if not made by the last day of the month in which they are due.
- D. Returns shall show the gross rents collected, taxable rents, the total amount of TLT collected and the amount of any administrative charge retained by the Transient Lodging Tax Collector. Returns shall also show the exempt and excluded rents and the basis for exemptions and exclusions.
- E. The person required to file the return shall deliver the return, together with payment of the amount of the tax due, to the Tax Administrator, to the appropriate office, either by personal delivery, by mail, or by electronic tax return filed through a reporting and payment portal furnished by the Tax Administrator, or its designee. If the return is mailed, the postmark shall be considered the date of delivery.
- F. The Tax Administrator may extend the time for making any return or remittance of the tax by up to thirty (30) days. No further extension shall be granted, except by the County Administrator or County Administrator's designee. Any Transient Lodging Tax Collector to whom an extension is granted shall pay interest at the rate of one percent (1%) per month on the amount of the remittance due without proration for a fraction of a month. If a return is not filed, and the remittance and interest due is not paid by the end of the extension granted, then the interest shall become a part of the tax for computation of penalties.
- ~~A. The tax imposed by this subchapter shall be paid by the transient to the operator at the time that rent is paid. All amounts of such taxes collected by any operator are due and payable to the Tax Administrator on a monthly basis on the fifteenth (15th) day of the month for the preceding month, and are delinquent on the last day of the month in which they are due.~~
- ~~B. On or before the fifteenth (15th) day of the month following each month of collection, a return for the preceding month's tax collections shall be filed with the Tax Administrator. The return shall be filed in such form as the Tax Administrator may prescribe by every operator liable for payment of tax.~~
- ~~C. Returns shall show the amount of tax collected or otherwise due for the related period. The Tax Administrator may require returns to show the total rentals upon which tax was collected or otherwise due, gross receipts of operator for such period and an explanation in detail of any discrepancy between such amounts, and the amount of rents exempt, if any.~~
- ~~D. The person required to file the return shall deliver the return, together with the remittance of the amount of the tax due, to the Tax Administrator at his or her office either by personal delivery or by mail. If the return is mailed, the postmark shall be considered the date of delivery for determining delinquencies.~~
- ~~E. For good cause, the Tax Administrator may extend for not to exceed one month the time for making any return or payment of tax. No further extension shall be granted, except by the Transient Room Tax Review Committee. Any operator to whom an extension is granted shall pay interest at the rate of one percent (1%) per month on the amount of tax due without proration for a fraction of a month. If a return is not filed, and the tax and interest due is not paid by the end of the extension granted, then the interest shall become a part of the tax for computation of penalties described elsewhere in this ordinance.~~

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~~F. The Tax Administrator, if he or she deems it necessary in order to insure payment or facilitate collection by the County of the amount of taxes in any individual case may require returns and payment of the amount of taxes for other than monthly periods.~~

(Ordinance 8-73, 9.14.73; Ordinance 2-86, 7.1.86)

4.005.140 - Penalties and Interest.

- A. Interest shall be added to the overall tax amount due at the same rate established under ORS 305.220 for each month, or fraction of a month, form the time the return to the Tax Administrator was originally required to be filed to the time of payment.**
- B. If a Transient Lodging Tax Collector fails to file a return or pay the tax as required, a penalty shall be imposed in the same manner and amount provided under ORS 314.400.**
- C. Every penalty imposed, and any interest that accrues, becomes a part of the financial obligation required to be paid and remitted to the Tax Administrator.**
- D. The Tax Administrator shall deposit all taxes, interest, and penalties collected under this section to the credit of the fund receiving TLT revenues.**
- ~~A. Original Delinquency. Any operator who has not been granted an extension of time for remittance of tax due and who fails to remit any tax imposed by this subchapter prior to delinquency shall pay a penalty of ten percent (10%) of the amount of the tax due in addition to the amount of the tax.~~
- ~~B. Continued Delinquency. Any operator who has not been granted an extension of time for remittance of tax due, and who failed to pay any delinquent remittance on or before a period of thirty (30) days following the date on which the remittance first became delinquent shall pay a second delinquency penalty of fifteen percent (15%) of the amount of the tax due plus the amount of tax and the ten percent (10%) penalty first imposed.~~
- ~~C. Fraud. If the Tax Administrator determines that the nonpayment of any remittance due under this subchapter is due to fraud or intent to evade the provisions thereof, a penalty of twenty-five percent (25%) of the amount of the tax shall be added thereto in addition to the penalties stated in LC 4.005.140A and LC 4.005.140B.~~
- ~~D. Interest. In addition to the penalties imposed, any operator who fails to remit any tax imposed by this subchapter shall pay interest at the rate of one half of one percent per month or fraction thereof without proration for portions of a month, on the amount of the tax due, exclusive of penalties, from the date on which the remittance first became delinquent until paid.~~
- ~~E. Penalties Merged With Tax. Every penalty imposed and such interest as accrues under the provisions of this section shall be merged with and become a part of the tax herein required to be paid.~~
- ~~F. Petition for Waiver. Any operator who fails to remit the tax herein levied within the time herein stated shall pay the penalties herein stated provided, however, the operator may petition the Transient Room Tax Review Committee for waiver and refund of the penalty or any portion thereof and the Transient Room Tax Review Committee may, if a good and sufficient reason is shown, waive and direct a refund of the penalty or any portion thereof.~~

(Revised by 8-73, 9.14.73)

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4.005.145 - Deficiency Determinations, Fraud, Evasion, Operator Delay.

- A. Deficiency Determination. **The Tax Administrator may review tax returns and adjust the amount due based on the information in the return, on information obtained during a review or audit of records, or on the basis of other evidence. In the event of a deficiency, the Tax Administrator shall provide notice of the deficiency to the Transient Lodging Tax Collector, who shall remit deficiencies within ten (10) business days of the deficiency notice. Notice may be by personal delivery or certified or registered mail.** ~~If the Tax Administrator determines that the returns are incorrect, he or she may compute and determine the amount required to be paid upon the basis of the facts contained in the return or returns or upon the basis of any information within his or her possession or that may come into his or her possession. One or more deficiency determinations may be made of the amount due for one, or more than one period and the amount so determined shall be due and payable immediately upon service of notice as herein provided after which the amount determined is delinquent. Penalties on deficiencies shall be applied as set forth in LC 4.005.140 above.~~
1. **In reviewing and adjusting tax returns, the Tax Administrator shall offset any amount received in excess of the remittances due against any shortages in remittances.**
 2. **Except in the case of fraud or intent to evade the TLT, notice of deficiency determinations shall be issued within three (3) years of the period for which the deficiency determination is made.**
 3. **The time to remit deficient payment amounts under this section shall be extended if the Local Tax Trustee timely requests a redetermination.**
- ~~1. In making a determination the Tax Administrator may offset overpayments, if any, which may have been previously made for a period or periods, against any underpayment for a subsequent period or periods, or against penalties, and interest, on the underpayments. The interest on underpayments shall be computed in the manner set forth in LC 4.005.140 above.~~
- ~~2. The Tax Administrator shall give to the operator or occupant a written notice of the determination. The notice may be served personally or by mail, if by mail, the notice shall be addressed to the operator at the address as it appears in the records of the Tax Administrator. In case of service by mail or any notice required by this subchapter the service is complete at the time of deposit in the United States Post Office.~~
- ~~3. Except in the case of fraud, intent to evade the provisions of this subchapter or authorized rules and regulations, every deficiency determination shall be made and notice thereof mailed within three (3) years after the last day of the month following the close of the monthly period for which the amount is proposed to be determined or within three (3) years after the return is filed, whichever period expires the later.~~
- ~~4. Any determination shall become due and payable immediately upon receipt of notice and shall become final within ten (10) days after the Tax Administrator has given notice thereof, provided, however the operator may petition redemption and refund if the petition is filed before the determination becomes final as herein provided.~~
- B. **Fraud, Refusal to Collect, Delay, Evasion. If any Transient Lodging Tax collector fails to collect, report or remit the tax as required, submits a fraudulent return, delays collection or payment, or otherwise violates or attempts to violate this chapter, the Tax Administrator shall estimate**

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the tax due, and calculate the amount owing from the Transient Lodging Tax Collector for tax remittance, interest and penalties and provide notice to the Transient Lodging Tax Collector of the assessment. The determination and notice shall be made and mailed within three (3) years of the discovery by the tax administrator of the violation. The determination is due and payable upon receipt of notice and shall become final ten (10) business days after the date notice was delivered if no petition for redemption is filed. ~~If any operator shall fail or refuse to collect said tax or to make, within the time provided in this subchapter any report and remittance of said tax or any portion thereof required by this subchapter, or makes a fraudulent return or otherwise willfully attempts to evade this subchapter, the Tax Administrator shall proceed in such manner as he or she may deem best to obtain facts and information on which to base an estimate of the tax due. As soon as the Tax Administrator has determined the tax due that is imposed by this subchapter from any operator who has failed or refused to collect the same and to report and remit said tax, he or she shall proceed to determine and assess against such operator the tax, interest, and penalties, provided for by this subchapter. In case such determination is made, the Tax Administrator shall give a notice in the manner aforesaid of the amount so assessed. Such determination and notice shall be made and mailed within three (3) years after discovery by the Tax Administrator of any fraud, intent to evade or failure or refusal to collect said tax, or failure to file return. Any determination shall become due and payable immediately upon receipt of notice and shall become final within ten (10) days after the Tax Administrator has given notice thereof, provided, however, the operator may petition redemption and refund if the petition is filed before the determination becomes final as herein provided.~~

- ~~C. — Operator Delay. If the Tax Administrator believes that the collection of any tax or any amount of tax required to be collected and paid to the County will be jeopardized by delay, or if any determination will be jeopardized by delay, he or she shall thereupon make a determination of the tax or amount of tax required to be collected, noting the fact upon the determination. The amount so determined as herein provided shall be immediately due and payable, and the operator shall immediately pay the determined amount to the Tax Administrator after service of notice thereof. Provided, however, the operator may petition, after payment has been made for redemption and refund of such determination, if the petition is filed within ten (10) days from the date of service of notice by the Tax Administrator.~~

(Ordinance 8-73, 9.14.73; Ordinance 2-86, 7.1.86)

4.005.150 - Redeterminations.

- A. Any person **affected by** ~~against whom a~~ **deficiency** ~~determination is made under LC 4.005.145 above or any person directly interested may~~ **file a** petition for a redetermination **with the Tax Administrator within ten (10) business days of service of notice of the tax deficiency. A determination becomes final if a petition for determination is not timely filed.** ~~and redemption and refund within the time required in LC 4.005.145 hereof. If a petition for redetermination and refund is not filed within the time required in LC 4.005.145, the determination becomes final at the expiration of the allowable time.~~
- B. If a petition for redetermination ~~and refund~~ is filed within the allowable period, the Tax Administrator shall reconsider the determination, and, if the person has so requested in ~~his or her~~ **their** petition, shall grant the person an oral hearing. **The petitioner shall be allowed at least twenty (20) business days to prepare for the hearing.** ~~and shall give him or her ten (10) days' notice of the~~

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~~time and place of the hearing. The Tax Administrator may continue the hearing from time to time as may be necessary.~~

- C. **After considering the petition of all available information, the Tax Administrator shall issue a redetermination decision and mail the decision to the petitioner. During the redetermination process, the Tax Administrator may agree to a compromise of the amount due if there is a good faith dispute over the amount owing.**~~The Tax Administrator may decrease or increase the amount of the determination as a result of the hearing and if an increase is determined such increase shall be payable immediately after the hearing.~~
- D. **The decision of the Tax Administrator on redetermination becomes final and payment is due ten (10) business days after the decision is mailed unless the petitioner files an appeal to the County Administrator or the County Administrator's designee within that time. The appeal shall be filed with the Tax Administrator. The decision of the County Administrator or the County Administrator's designee shall be final when reduced to writing and mailed to the petitioner and all amounts due must be paid within ten (10) days of mailing of the decision.**~~The order or decision of the Tax Administrator upon a petition for redetermination of redemption and refund becomes final ten (10) days after service upon the petitioner of notice thereof, unless appeal of such order or decision is filed with the Transient Room Tax Review Committee within the ten (10) days after service of such notice.~~
- ~~E. No petition for redetermination of redemption and refund or appeal shall be effective for any purpose unless the operator has first complied with the payment provisions hereof.~~

(Ordinance 8-73, 9.14.73; Ordinance 19-77, 7.1.78)

4.005.155 - Security for Collection of Tax.

- A. **The County may bring legal action to collect on any amounts owed to the County under this chapter within three (3) years after remittance is due to the county within three (3) years after any determination becomes final.**~~The Tax Administrator whenever he or she deems it necessary to ensure compliance with this subchapter, may require any operator subject thereto to deposit with him or her such security in the form of cash, bond, or other security as the Tax Administrator may determine. The amount of the security shall be fixed by the Tax Administrator, but shall not be greater than twice (2x) the operator's estimated average monthly liability for the period for which he or she files returns, determined in such manner as the Tax Administrator deems proper, or five thousand dollars (\$5,000.00), whichever amount is the lesser. The amount of the security may be increased or decreased by the Tax Administrator subject to the limitations herein provided.~~
- B. **The County is entitled to collect reasonable attorneys' fees in any legal action brought to collect on amount owed to the County under this chapter.**~~At any time within three (3) years after any tax or any amount of tax required to be collected becomes due and payable or at any time within three (3) years after any determination becomes final, the Tax Administrator may bring an action in the courts of this State, or any other state, or of the United States in the name of the County to collect the amount delinquent, together with penalties and interest.~~

(Ordinance 8-73, 9.14.73; Ordinance 19-77, 7.1.78)

4.005.160 - Lien.

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The County may record a lien in the County's record against any real property owned by a Transient Lodging Provider who receives any portion of the Rent from a Transient Lodging Facility located within the County as to any delinquent remittances by the Transient Lodging Provider. ~~The tax imposed by this subchapter, together with the interest and penalties herein provided, and the filing fees paid to the Department of Human Resources and Management Services of Lane County, Oregon, and advertising costs, which may be incurred when same become delinquent as set forth in this subchapter, shall be and, until paid, remain a lien from the date of its recording with Lane County and superior to all subsequent recorded liens on all tangible personal property used in the hotel or recreational vehicle park of an operator within the County and may be foreclosed on and sold as may be necessary to discharge said lien as has been recorded with Lane County. Notice of lien may be issued by the Tax Administrator or his or her deputy whenever the operator is in default in the payment of said tax, interest and penalty and shall be recorded with Lane County and a copy sent to the delinquent operator. The personal property subject to such lien seized by any deputy or employee of the Tax Administrator may be sold by the Department seizing the same at public auction after ten (10) days' notice which shall mean one publication in a newspaper of general circulation published within the County.~~

~~Any lien for taxes as shown on the records of the proper County official shall, upon the payment of all taxes, penalties, and interest thereon, be released by the Tax Administrator when the full amount determined to be due has been paid to the County and the operator or person making such payment shall receive a receipt therefore stating that the full amount of taxes penalties and interest thereon have been paid and that the lien is thereby released and the record of lien is satisfied.~~

(Ordinance 8-73, 9.14.73; Ordinance 19-77, 7.1.78; Ordinance 2-86, 7.1.86; Ordinance 7-94, 1.6.95)

4.005.165 - Refunds.

- A. Refunds by County to Transient Lodging Tax Collector.** If the Transient Lodging Tax Collector remits more tax, penalty, or interest than is due, the Transient Lodging Tax Collector may file a claim in writing stating the facts relating to the claim, within three (3) years from the date of remittance. If the claim is approved by the Tax Administrator, the excess amount shall be either refunded or credited on any amount due from the Transient Lodging Tax Collector.
- B. Refunds by County to Occupant.** A Transient Lodging Tax Collector may file a claim for refund by filing a claim in writing within three (3) years of payment providing the facts relating to the claim for refund. If the Tax Administrator determines that the tax was collected and remitted to the County and the Occupant was not required to pay the tax or overpaid, the County shall issue a refund to the Occupant.
- C. Refunds by Transient Lodging Tax Collector to Occupant.** If an occupant has paid tax to a Transient Lodging Tax Collector but stays a total of thirty (30) or more consecutive days in the same Transient Lodging Facility, the Transient Lodging Tax Collector shall refund to the occupant any tax collected for any portion of the continuous stay. The Transient Lodging Tax Collector shall account for the collection and refund to the Tax Administrator. If the Transient Lodging Tax Collector has remitted the tax prior to the refund or credit to the Occupant, the Transient Lodging Tax Collector shall be entitled to a corresponding refund or offset if the claim for refund is filed within three (3) years from the date of collection.

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D. Burden of Proof. The person claiming the refund shall have the burden of proving the facts that establish the basis for the refund.

- ~~A. Operator's Refunds. Whenever the amount of any tax, penalty or interest has been paid more than once or has been erroneously or illegally collected or received by the Tax Administrator under this subchapter, it may be refunded, provided a verified claim in writing therefore, stating the specific reason upon which the claim is founded, is filed with the Tax Administrator within three (3) years from the date of payment. The claim shall be made on forms provided by the Tax Administrator. If the claim is approved by the Tax Administrator, the excess amount collected or paid may be refunded or may be credited on any amounts then due and payable from the operator from whom it was collected or by whom paid and the balance may be refunded to such operator, his or her administrators, executors or assignees. All refunds shall be charged to the Special Fund as set forth in LC 4.005.175 below.~~
- ~~B. Transient Refunds. Whenever the tax required by this subchapter has been collected by the operator, and deposited by the operator with the Tax Administrator, and it is later determined that the tax was erroneously or illegally collected or received by the Tax Administrator, it may be refunded by the Tax Administrator to the transient, provided a verified claim in writing therefore, stating the specific reason on which the claim is founded, is filed with the Tax Administrator within three years from the date of payment. All refunds shall be charged to the Special Fund as set forth in LC 4.005.175 below.~~

(Ordinance 8-73, 9.14.73; Ordinance 19-77, 7.1.78; Ordinance 15-92A, 2.1.93)

4.005.170 - Collection Fee.

~~Every operator liable for the collection and remittance of the tax imposed by this subchapter may withhold five percent of the net tax due to cover the operator's expenses in the collection and remittance of the tax.~~

~~(Ordinance 8-73, 9.14.73)~~

4.005.175 - Administration.

- A. Special Funds. After payment of appropriate administrative ~~expense~~**charge**, the Tax Administrator shall deposit all net revenues collected pursuant to this subchapter to the credit of a capital projects debt service fund or as directed for special projects described in LC 4.005.175E and LC 4.005.175F below.
- B. Records Required from **Local Tax Trustee**~~Operators, etc., Form~~. Every **Local Tax Trustee operator** shall keep ~~guest~~ records of **each transaction involving Rent and/or collection of TLT. room sales and accounting books and records of the room sales.** All records shall be retained ~~by the operator for at least period of~~ three (3) years and six (6) months after they come into being.
- C. Examination of Records; Investigations. The Tax Administrator or any person authorized in writing by him or her may examine during normal business hours, the books, papers, and accounting records relating to room sales of any operator after notification to the operator liable for the tax and may investigate the business of the operator in order to verify the accuracy of any return made, or if no return is made by the operator, to ascertain and determine the amount required to be paid.

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- D. **Authority of Tax Administrator.** The Tax Administrator shall have the power to enforce this chapter, conduct audits, and to adopt rules, regulations and forms consistent with this chapter. Rules and regulations of general application shall be mailed to all registered Transient Lodging Providers. The Tax Administrator may also issue written interpretations on request of a Transient Lodging Tax Collector. As to the Transient Lodging Tax Collector to whom the interpretation is issued, the County will act consistently with the interpretation until it is withdrawn, and the County shall provide thirty (30) days' written notice of withdrawal of an interpretation.
- E. Confidential Character of Information Obtained - Disclosure Unlawful. It shall be unlawful for the Tax Administrator or any person having an administrative or clerical duty under the provisions of this subchapter to make known in any manner whatever the business affairs, operations, or information obtained by an investigation of records and equipment of any person required to obtain a Transient Occupancy Registration Certificate, or pay a transient occupancy tax, or any other person visited or examined in the discharge of official duty, or the amount or source of income profits, losses, expenditures, or any particular thereof, set forth in any statement or application, or to permit any statement or application, or copy of either, or any book containing any abstract or particulars thereof to be seen or examined by any person. ~~Provided that n~~Nothing in this subsection shall be construed to prevent:
1. The disclosure to, or the examination of records and equipment by another Lane County official, employee, or agent for collection of taxes for the sole purpose of administering or enforcing any provisions of this subchapter; or enforcing any provisions of this subchapter; or collecting taxes imposed hereunder.
 2. The disclosure after the filing of a written request to that effect, to the taxpayer himself or herself, receivers, trustees, executors, administrators assignees, and guarantors, if directly interested, of information as to any paid tax, any unpaid tax or amount of tax required to be collected, or interest and penalties, further provided, however, that the County Counsel approves each such disclosure and that the Tax Administrator may refuse to make any disclosure referred to in this paragraph when in ~~his or her~~**their** opinion the public interest would suffer thereby.
 3. **Disclosure of information to the Transient Lodging Tax Collector and the Transient Lodging Tax Collector's agents.**
 4. The disclosure of the names and addresses of any persons to whom ~~Transient Occupancy Registration C~~**certificates of authority** have been issued.
 45. The disclosure of general statistics regarding taxes collected or business done in the ~~City~~**County**.
 56. Necessary disclosures in connection with appeals or forced collections as provided in this subchapter.
 7. **Dislcosures required by ORS Chapter 192.**
 8. **Dislcousures required by ORS Chapter 297.**
- E. Special Purpose - Debt Service. Annual revenues from ~~the Lane County Transient Room Tax Fund derived from~~ the tax imposed by LC 4.005.110A above shall **first** be ~~allocated~~**credited** for payment of debt **for facilities at the Lane County Events Center.**~~service on: 1) the certificates of participation issued to finance the 1989 livestock arena/ice rink project at the fairgrounds, and 2) the debt issued to finance the 1994-95 fairgrounds projects.~~ Any amounts derived from the tax imposed

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by LC 4.005.110A above in excess of annual debt service shall be used for future **tourism-related** capital projects or as directed by the Board through the annual budget process and shall be used in accordance with ORS 320.300 et seq. ~~Any amounts derived from the tax imposed by LC 4.005.110B above in excess of previously committed debt service payments shall be used as described in LC 4.005.175F below.~~

- F. Special Purpose - Visitor Industry. The revenues derived from the tax imposed by LC 4.005.110B ~~above in excess of annual debt service described in LC 4.005.175E above~~ shall be used as described below. Except as noted, the funds shall be used for purposes ~~which~~ **that** the Board determines bears a relationship to producing transient room tax revenues through the visitor industry. Through the annual budget process, unless the Board directs otherwise in accordance with ORS 320.300 et seq., the Board shall appropriate these funds as follows:
1. Seventy percent (70%) shall be for marketing the visitor industry. This may include, but is not limited to, marketing for conventions, meetings, and trade shows; a countywide tourism program; development and implementation of a visitor marketing plan and program; and advertising. The marketing shall be pursuant to a plan developed with input of the cities and unincorporated areas of Lane County, and approved by the Board. The plan shall describe the relationship between where the funds are raised and where they are spent, with the general principle being that the areas which produce the taxes should benefit from their use.
 2. Ten percent (10%) shall be for operation of the Lane County Historical Museum or other museums as determined by the Board through the annual budget process. The Board specifically finds that the Lane County Historical Museum is a significant attraction for the visitor industry.
 3. Ten percent (10%) shall be for Special Projects and administration. These funds shall be used for select special projects to enhance tourism as chosen by the Board annually under its own criteria, for more long-term funding for cultural or recreational projects or activities which the Board finds have significant impact on tourism, for administering and contract monitoring of expenditures of the LC 4.005.110B tax revenue, and for staffing for the Tourism Council.
 4. Ten percent (10%) shall be used for tourism marketing of the areas outside the urban growth boundaries of the cities of Eugene and Springfield. These funds shall be used for proposals chosen by the Board according to its own criteria, with the general principle being that the areas which produce the taxes should benefit from their use.

(Ordinance 8-73, 9.14.73; Ordinance 19-77, 7.1.78; Ordinance 2-86, 7.1.86; Ordinance 7-89, 7.21.89; Ordinance 11-92, 10.16.92; Ordinance 15-92A, 2.1.93; Ordinance 4-95, 4.7.95; Ordinance 7-95, 5.19.95; Ordinance 6-07, 6.29.07)

4.005.190 - Appeals to ~~Board~~County.

Any person aggrieved by any decision of the Tax Administrator may appeal to the County Administrator or the County Administrator's designee by filing a written appeal with the Tax Administrator within ten (10) business days of the mailing of the decision being appealed. The County Administrator shall schedule the hearing and provide the appellant notice of the hearing at least ten (10) business days before the hearing. The County Administrator or the County Administrator's designee may agree to a compromise of the amount of tax remittance if there is a good faith dispute over the amount owing. Any person may appeal the issuance of a rule or

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regulation issued by the Tax Administrator to the County Administrator or the County Administrator's designee by filing a written appeal within ten (10) business days of the mailing of the notice of the regulation.~~Any person aggrieved by any decision of the Tax Administrator may appeal to the Board by filing a notice of appeal with the Tax Administrator within ten (10) days of the serving or the mailing of the notice of the decision given by the Tax Administrator. The Tax Administrator shall transmit said notice of appeal, together with the file of said appealed matter to the Board who shall fix a time and place for hearing such appeal from the decision of the Transient Room Tax Review Committee. The Board shall give the appellant not less than ten (10) days written notice of the time and place of hearing of said appealed matter.~~

(Ordinance 8-73, 9.14.73; Ordinance 8-74, 7.19.74)

Chapter 4 – TAXES

4.005 – LANE COUNTY TRANSIENT LODGING TAX

4.005.100 - Title.

This subchapter may be referred to as the Lane County Transient Lodging Tax.

(Ordinance 8-73, 9.14.73)

4.005.105 - Definitions.

In addition to the general definition included in LC 1.005.010, the following definitions apply:

“Convention Business” means the business of attracting and providing services and accommodations to persons who are organizing gatherings of groups such as conventions, meetings and trade shows and to persons who are traveling for the purpose of attending such events for purposes related to their professional, trade, cultural, religious, fraternal, or other group activities.

“Occupancy” means the right to use or possession of any space in transient lodging for dwelling, lodging, or sleeping purposes for less than thirty (30) days. “Occupant” means any individual who exercises occupancy or is entitled to occupancy in transient lodging for a period of thirty (30) consecutive calendar days or less, counting portions of calendar days as full days.

“Person” means any individual, firm, partnership, joint venture, limited liability company, corporation, limited liability partnership, association, host, social club, fraternal organization, fraternity, sorority, public or private dormitory, joint stock company, estate, trust, business trust, receiver, trustee, syndicate, or any other group or combination acting as a unit.

“Rent” means the consideration paid or payable by an occupant for the occupancy of space in transient lodging valued in money, goods, labor, credits, property, or other consideration. If a separate fee is charged for services, goods or commodities and the fee is optional, that fee is not included in rent.

“Short-Term Rental” means a house, duplex, multi-plex, apartment, condominium, houseboat, trailer or other residential dwelling unit where a person rents a guest bedroom or the entire residential dwelling unit for transient lodging occupancy. Generally, a short-term rental is zoned residential or has a building occupancy that only allows for residential use.

“Short-Term Rental Hosting Platform” means a business or other person that facilitates the retail sale of transient lodging by connecting occupants with transient lodging providers, either online or in any other manner. Short-term rental hosting platforms are transient lodging intermediaries.

“Tax Administrator” means the County Treasurer of Lane County, or their designee, which may include the Oregon Department of Revenue. If the County utilizes the Oregon Department of Revenue as its tax administrator, it will comply with ORS 305.620 in that it will follow the rules adopted by the Department of Revenue regarding the administration, collection, enforcement and distribution of transient lodging taxes.

“Tourism” means economic activity resulting from tourists.

“Tourist” means a person who, for business, pleasure, recreation, or participation in events related to the arts, heritage, or culture, travels from the community in which that person is a resident to a different

community that is separate, distinct from and unrelated to the person's community of residence, and that trip:

- A. Requires the person to travel more than 50 miles from the community of residence; or
- B. Includes an overnight stay.

"Transient Lodging" or "Transient Lodging Facilities" means:

- A. Hotel, motel, and inn dwelling units that are used for temporary overnight human occupancy;
- B. Spaces used for overnight parking of recreational vehicles or placement of tents during periods of human occupancy; or
- C. Houses, cabins, condominiums, apartment units or other dwelling units, or portions of any of these dwelling units that are used for temporary human occupancy.

"Transient Lodging Intermediary" means a person other than a transient lodging provider that facilitates the retail sale of transient lodging and:

- A. Charges for occupancy of the transient lodging;
- B. Collects the consideration charged for occupancy of the transient lodging; or
- C. Receives a fee or commission and requires the transient lodging provider to use a specified third-party entity to collect the consideration charged for occupancy of the transient lodging.

"Transient Lodging Provider" means a person that furnishes transient lodging.

"Transient Lodging Tax Collector" means a transient lodging provider or transient lodging intermediary. This term includes the definition of Local Tax Trustee as used in this chapter.

"TLT" or "tax" means the transient lodging tax.

"Visitor Industry" means the business of attracting and providing services and accommodations for both the convention business and tourism.

(Ordinance 8-73, 9.14.73; Ordinance 2-86, 7.1.86; Ordinance 15-92A, 2.1.93; Ordinance 7-94, 1.6.95)

4.005.110 - Tax Imposed.

- A. Effective January 1, 1974, each occupant shall pay a tax in the amount of five percent (5%) of the Rent.
- B. Each occupant shall pay an additional tax in the amount of three percent (3%) of the Rent.
- C. The occupant shall pay the TLT with the rent to the Transient Lodging Tax Collector. TLT amounts shall be rounded down to the nearest cent. The Transient Lodging Tax Collector shall maintain records of all Rent charged and TLT payments received. If Rent is paid in installments, a proportionate share of the TLT shall be paid by the occupant to the Transient Lodging Tax Collector with each installment unless the occupant pays the entire amount with the first payment. D. Bills, receipts or invoices provided to occupants shall list the TLT separately and must accurately state the amount of tax. All amounts listed as TLT on invoices, bills or receipts must be reported as TLT and, after collection, must be turned over to the County, provided that the Transient Lodging Tax

Collector may withhold five percent (5%) of the net tax due as an administrative charge for the Transient Lodging Tax Collector's expense in collection and remittance of the tax.

- E. Any person subject to the payment or collection of a tax pursuant to the provisions of this subchapter shall be entitled to credit against the payment of such tax the amount due any incorporated city or town within Lane County for a Transient Lodgings Tax for the same occupancy taxable hereunder but not to exceed three percent (3%) of the rent upon which the tax is paid.

(Ordinance 8-73, 9.14.73; Ordinance 2-86, 7.1.86; Ordinance 15-92A, 2.1.93; Ordinance 7-94, 1.6.95; Ordinance 9-94, 1.6.95; Ordinance 4-08, 7.1.08)

4.005.111 - Local Revenue Sharing.

The Board shall, by grant or credit, or combination thereof, share with the incorporated cities within Lane County that do not impose a city transient lodging or similar tax, a portion of the taxes collected by operators within each incorporated city, respectively. The County shall share an amount not to exceed sixty percent (60%) of the taxes collected under LC 4.005.110A above, less collection and other administrative charges described in LC 4.005.175 below.

(Ordinance 8-73, 9.14.73; Ordinance 8-74, 7.19.74; Ordinance 2-86, 7.1.86)

4.005.115 - Collection of Tax by Transient Lodging Tax Collector.

- A. Every Transient Lodging Tax collector shall collect the TLT at the time Rent is paid, unless an exemption applies. If payment is by credit card, for purposes of this section, payment is made at the time credit card information is provided to the Transient Lodging Tax Collector, not when the Transient Lodging Tax Collector ultimately receives credit for the transaction. While holding the payment in trust for the County, a Transient Lodging Tax Collector may commingle the tax proceeds with the Transient Lodging Tax Collector's funds, but the Transient Lodging Tax Collector is not the owner of tax proceeds, except that, when a return is filed, the Transient Lodging Tax Collector becomes the owner of the administrative charge authorized to be retained. Transient Lodging Tax Collectors may choose to file returns and remit payment based on amounts accrued but not yet collected. The Transient Lodging Tax Collector is liable for any TLT that should have been collected from the occupant, except in cases of nonpayment of Rent by the occupant.
- B. Upon request of the County, Transient Lodging Tax Collectors must provide all physical addresses of Transient Lodging Facilities within the County limits and the related contact information, including the name and mailing address, of the general manager, agent, owner, host or other responsible person for the location.

(Ordinance 8-73, 9.14.73; Ordinance 8-74, 7.19.74; Ordinance 2-86, 7.1.86; Ordinance 7-94, 1.6.95)

4.005.120 - Short-Term Rental Hosting Platform Fees.

A Short-Term Rental Hosting Platform may collect a fee for booking services in connection with Short-Term Rentals only when those Short-Term Rentals are lawfully registered as Transient Lodging Providers with the County and possess a certificate of authority at the time the Short-Term Rental is occupied.

4.005.123 - Liability for Tax

Transient Lodging Providers who receive any portion of the Rent for Transient Lodging and Transient Lodging Intermediaries that provide booking service are both Transient Lodging Tax Collectors and are jointly and severally liable for the tax.

4.005.125 - Exemptions.

No TLT shall be imposed upon:

- A. A dwelling unit in a hospital, health care facility, long-term care facility or any other residential facility that is licensed, registered or certified by the Oregon Department of Human Services or the Oregon Health Authority;
- B. A dwelling unit in a facility providing treatment for drug or alcohol abuse or providing mental health treatment;
- C. A dwelling unit that is used by members of the general public for temporary human occupancy for fewer than thirty (30) days per year;
- D. A dwelling unit, the consideration for which is funded by a government agency directly or through a voucher, and the purpose of which is to provide emergency or temporary shelter;
- E. A dwelling unit at a nonprofit youth or church camp, nonprofit conference center, or other nonprofit facility;
- F. A dwelling unit that is leased or otherwise occupied by the same person for a consecutive period of thirty (30) days or more during the year. The requirements of this subsection are satisfied even if the physical dwelling unit changes during the consecutive period, if:
 - 1. All dwelling units occupied are within the same facility; and
 - 2. The person paying consideration for the transient lodging is the same person throughout the consecutive period.
- G. A dwelling unit is leased on a monthly basis, irrespective of the number of days in the month;
- H. A dwelling unit whose rent is of a value less than five dollars (\$5.00) per day.

(Ordinance 8-73, 9.14.73; Ordinance 2-86, 7.1.86; Ordinance 11-97, 9.26.97)

4.005.130 - Registration of Transient Lodging Provider; Form and Contents; Execution; Certification of Authority.

Every person engaging or about to engage in business as a Transient Lodging Provider in this county shall provide a completed registration form to the Tax Administrator within fifteen (15) calendar days after commencing business. Transient Lodging Providers engaged in business at the time this subchapter is adopted must register not later than thirty (30) calendar days after the effective date of this subchapter. The registration form shall require the Transient Lodging Provider to provide the name of the business, any separate business addresses, and other information to facilitate the collection of the tax as the Tax Administrator may require. The registration form shall be signed by the Transient Lodging Provider. The Tax Administrator shall, within fifteen (15) days after registration, issue without charge, a certificate of authority to collect the TLT. The Transient Lodging Provider's obligation to collect the TLT is imposed once Rent for transient lodging is paid, even if the registration form has not been filed or if the certificate has not been issued. If the Rent transaction is facilitated online, the certificate of authority must be able

to be viewed by the occupant by clicking on a link to the certificate of authority at a reasonable place during the payment transaction.

Certificates shall be non-assignable and nontransferable and shall be surrendered immediately to the Tax Administrator upon the cessation of business at the location named or upon its sale or transfer. Each certificate and duplicate shall state the place of business to which it is applicable and shall be prominently displayed therein so as to be seen and come to the notice readily of all occupants and persons seeking occupancy. Said certificate shall, among other things, state the following:

- A. The name of the Transient Lodging Provider;
- B. The address of the Transient Lodging Facility;
- C. The date the certificate was issued;
- D. The certificate number as assigned by the Tax Administrator.(Ordinance 8-73, 9.14.73; Ordinance 2-86, 7.1.86; Ordinance 7-94, 1.6.95)

4.005.135 - Due Date: Returns and Payments.

- A. Transient Lodging Tax Collectors must submit a completed tax return from to the Tax Administrator on or before the last day of the month following the end of each calendar quarter, reporting the amount of tax due during the quarter and accompanied by remittance of all tax collected less the optional withholding of the administrative charge assessed in accordance with LC 4.005.110D. The return shall be filed in such form as the Tax Administrator may prescribe. The Tax Administrator, if they deem it necessary in order to insure payment or facilitate collection by the County of the amount of taxes in any individual case, may require returns and payment of the amount of taxes on other than monthly periods.
- B. The Transient Lodging Tax Collector is entitled to the administrative charge provided for in LC 4.005.110D. If a Transient Lodging Facility has multiple owners, they are not entitled to retain additional fees.
- C. Remittances are delinquent if not made by the last day of the month in which they are due.
- D. Returns shall show the gross rents collected, taxable rents, the total amount of TLT collected and the amount of any administrative charge retained by the Transient Lodging Tax Collector. Returns shall also show the exempt and excluded rents and the basis for exemptions and exclusions.
- E. The person required to file the return shall deliver the return, together with payment of the amount of the tax due, to the Tax Administrator, to the appropriate office, either by personal delivery, by mail, or by electronic tax return filed through a reporting and payment portal furnished by the Tax Administrator, or its designee. If the return is mailed, the postmark shall be considered the date of delivery.
- F. The Tax Administrator may extend the time for making any return or remittance of the tax by up to thirty (30) days. No further extension shall be granted, except by the County Administrator or County Administrator's designee. Any Transient Lodging Tax Collector to whom an extension is granted shall pay interest at the rate of one percent (1%) per month on the amount of the remittance due without proration for a fraction of a month. If a return is not filed, and the remittance and interest due is not paid by the end of the extension granted, then the interest shall become a part of the tax for computation of penalties.

(Ordinance 8-73, 9.14.73; Ordinance 2-86, 7.1.86)

4.005.140 - Penalties and Interest.

- A. Interest shall be added to the overall tax amount due at the same rate established under ORS 305.220 for each month, or fraction of a month, from the time the return to the Tax Administrator was originally required to be filed to the time of payment.
- B. If a Transient Lodging Tax Collector fails to file a return or pay the tax as required, a penalty shall be imposed in the same manner and amount provided under ORS 314.400.
- C. Every penalty imposed, and any interest that accrues, becomes a part of the financial obligation required to be paid and remitted to the Tax Administrator.
- D. The Tax Administrator shall deposit all taxes, interest, and penalties collected under this section to the credit of the fund receiving TLT revenues.

(Revised by 8-73, 9.14.73)

4.005.145 - Deficiency Determinations, Fraud, Evasion, Operator Delay.

- A. Deficiency Determination. The Tax Administrator may review tax returns and adjust the amount due based on the information in the return, on information obtained during a review or audit of records, or on the basis of other evidence. In the event of a deficiency, the Tax Administrator shall provide notice of the deficiency to the Transient Lodging Tax Collector, who shall remit deficiencies within ten (10) business days of the deficiency notice. Notice may be by personal delivery or certified or registered mail.
 - 1. In reviewing and adjusting tax returns, the Tax Administrator shall offset any amount received in excess of the remittances due against any shortages in remittances.
 - 2. Except in the case of fraud or intent to evade the TLT, notice of deficiency determinations shall be issued within three (3) years of the period for which the deficiency determination is made.
 - 3. The time to remit deficient payment amounts under this section shall be extended if the Local Tax Trustee timely requests a redetermination.
- B. Fraud, Refusal to Collect, Delay, Evasion. If any Transient Lodging Tax collector fails to collect, report or remit the tax as required, submits a fraudulent return, delays collection or payment, or otherwise violates or attempts to violate this chapter, the Tax Administrator shall estimate the tax due, and calculate the amount owing from the Transient Lodging Tax Collector for tax remittance, interest and penalties and provide notice to the Transient Lodging Tax Collector of the assessment. The determination and notice shall be made and mailed within three (3) years of the discovery by the tax administrator of the violation. The determination is due and payable upon receipt of notice and shall become final ten (10) business days after the date notice was delivered if no petition for redemption is filed.

(Ordinance 8-73, 9.14.73; Ordinance 2-86, 7.1.86)

4.005.150 - Redeterminations.

- A. Any person affected by a deficiency determination may file a petition for redetermination with the Tax Administrator within ten (10) business days of service of notice of the tax deficiency. A determination becomes final if a petition for determination is not timely filed. B. If a petition for redetermination is filed within the allowable period, the Tax Administrator shall reconsider the determination, and, if the person has so requested in their petition, shall grant the person an oral hearing. The petitioner shall be allowed at least twenty (20) business days to prepare for the hearing.
- C. After considering the petition of all available information, the Tax Administrator shall issue a redetermination decision and mail the decision to the petitioner. During the redetermination process, the Tax Administrator may agree to a compromise of the amount due if there is a good faith dispute over the amount owing.
- D. The decision of the Tax Administrator on redetermination becomes final and payment is due ten (10) business days after the decision is mailed unless the petitioner files an appeal to the County Administrator or the County Administrator's designee within that time. The appeal shall be filed with the Tax Administrator. The decision of the County Administrator or the County Administrator's designee shall be final when reduced to writing and mailed to the petitioner and all amounts due must be paid within ten (10) days of mailing of the decision. (Ordinance 8-73, 9.14.73; Ordinance 19-77, 7.1.78)

4.005.155 - Security for Collection of Tax.

- A. The County may bring legal action to collect on any amounts owed to the County under this chapter within three (3) years after remittance is due to the county within three (3) years after any determination becomes final. B. The County is entitled to collect reasonable attorneys' fees in any legal action brought to collect on amount owed to the County under this chapter.

(Ordinance 8-73, 9.14.73; Ordinance 19-77, 7.1.78)

4.005.160 - Lien.

The County may record a lien in the County's record against any real property owned by a Transient Lodging Provider who receives any portion of the Rent from a Transient Lodging Facility located within the County as to any delinquent remittances by the Transient Lodging Provider.

(Ordinance 8-73, 9.14.73; Ordinance 19-77, 7.1.78; Ordinance 2-86, 7.1.86; Ordinance 7-94, 1.6.95)

4.005.165 - Refunds.

- A. Refunds by County to Transient Lodging Tax Collector. If the Transient Lodging Tax Collector remits more tax, penalty, or interest than is due, the Transient Lodging Tax Collector may file a claim in writing stating the facts relating to the claim, within three (3) years from the date of remittance. If the claim is approved by the Tax Administrator, the excess amount shall be either refunded or credited on any amount due from the Transient Lodging Tax Collector.
- B. Refunds by County to Occupant. A Transient Lodging Tax Collector may file a claim for refund by filing a claim in writing within three (3) years of payment providing the facts relating to the claim for refund. If the Tax Administrator determines that the tax was collected and remitted to the County and the Occupant was not required to pay the tax or overpaid, the County shall issue a refund to the Occupant.

- C. Refunds by Transient Lodging Tax Collector to Occupant. If an occupant has paid tax to a Transient Lodging Tax Collector but stays a total of thirty (30) or more consecutive days in the same Transient Lodging Facility, the Transient Lodging Tax Collector shall refund to the occupant any tax collected for any portion of the continuous stay. The Transient Lodging Tax Collector shall account for the collection and refund to the Tax Administrator. If the Transient Lodging Tax Collector has remitted the tax prior to the refund or credit to the Occupant, the Transient Lodging Tax Collector shall be entitled to a corresponding refund or offset if the claim for refund is filed within three (3) years from the date of collection.
- D. Burden of Proof. The person claiming the refund shall have the burden of proving the facts that establish the basis for the refund.

(Ordinance 8-73, 9.14.73; Ordinance 19-77, 7.1.78; Ordinance 15-92A, 2.1.93)

4.005.175 - Administration.

- A. Special Funds. After payment of appropriate administrative charge, the Tax Administrator shall deposit all net revenues collected pursuant to this subchapter to the credit of a capital projects debt service fund or as directed for special projects described in LC 4.005.175E and LC 4.005.175F below.
- B. Records Required from Local Tax Trustee. Every Local Tax Trustee shall keep records of each transaction involving Rent and/or collection of TLT. All records shall be retained for at least three (3) years and six (6) months after they come into being.
- C. Examination of Records; Investigations. The Tax Administrator or any person authorized in writing by him or her may examine during normal business hours, the books, papers, and accounting records relating to room sales of any operator after notification to the operator liable for the tax and may investigate the business of the operator in order to verify the accuracy of any return made, or if no return is made by the operator, to ascertain and determine the amount required to be paid.
- D. Authority of Tax Administrator. The Tax Administrator shall have the power to enforce this chapter, conduct audits, and to adopt rules, regulations and forms consistent with this chapter. Rules and regulations of general application shall be mailed to all registered Transient Lodging Providers. The Tax Administrator may also issue written interpretations on request of a Transient Lodging Tax Collector. As to the Transient Lodging Tax Collector to whom the interpretation is issued, the County will act consistently with the interpretation until it is withdrawn, and the County shall provide thirty (30) days' written notice of withdrawal of an interpretation.
- E. Confidential Character of Information Obtained - Disclosure Unlawful. It shall be unlawful for the Tax Administrator or any person having an administrative or clerical duty under the provisions of this subchapter to make known in any manner whatever the business affairs, operations, or information obtained by an investigation of records and equipment of any person required to obtain a Transient Occupancy Registration Certificate, or pay a transient occupancy tax, or any other person visited or examined in the discharge of official duty, or the amount or source of income profits, losses, expenditures, or any particular thereof, set forth in any statement or application, or to permit any statement or application, or copy of either, or any book containing any abstract or particulars thereof to be seen or examined by any person. Nothing in this subsection shall be construed to prevent:
 - 1. The disclosure to, or the examination of records and equipment by another Lane County official, employee, or agent for collection of taxes for the sole purpose of administering or enforcing any provisions of this subchapter; or enforcing any provisions of this subchapter; or collecting taxes imposed hereunder.

2. The disclosure after the filing of a written request to that effect, to the taxpayer himself or herself, receivers, trustees, executors, administrators assignees, and guarantors, if directly interested, of information as to any paid tax, any unpaid tax or amount of tax required to be collected, or interest and penalties, further provided, however, that the County Counsel approves each such disclosure and that the Tax Administrator may refuse to make any disclosure referred to in this paragraph when in their opinion the public interest would suffer thereby.
 3. Disclosure of information to the Transient Lodging Tax Collector and the Transient Lodging Tax Collector's agents.
 4. The disclosure of the names and addresses of any persons to whom certificates of authority have been issued.
 5. The disclosure of general statistics regarding taxes collected or business done in the County.
 6. Necessary disclosures in connection with appeals or forced collections as provided in this subchapter.
 7. Disclosures required by ORS Chapter 192.
 8. Disclosures required by ORS Chapter 297.
- E. Special Purpose - Debt Service. Annual revenues from the tax imposed by LC 4.005.110A above shall first be allocated for payment of debt for facilities at the Lane County Events Center. Any amounts derived from the tax imposed by LC 4.005.110A above in excess of annual debt service shall be used for future tourism-related capital projects or as directed by the Board through the annual budget process and shall be used in accordance with ORS 320.300 et seq.
- F. Special Purpose - Visitor Industry. The revenues derived from the tax imposed by LC 4.005.110B shall be used as described below. Except as noted, the funds shall be used for purposes that the Board determines bears a relationship to producing transient room tax revenues through the visitor industry. Through the annual budget process, unless the Board directs otherwise in accordance with ORS 320.300 et seq., the Board shall appropriate these funds as follows:
1. Seventy percent (70%) shall be for marketing the visitor industry. This may include, but is not limited to, marketing for conventions, meetings, and trade shows; a countywide tourism program; development and implementation of a visitor marketing plan and program; and advertising. The marketing shall be pursuant to a plan developed with input of the cities and unincorporated areas of Lane County, and approved by the Board. The plan shall describe the relationship between where the funds are raised and where they are spent, with the general principle being that the areas which produce the taxes should benefit from their use.
 2. Ten percent (10%) shall be for operation of the Lane County Historical Museum or other museums as determined by the Board through the annual budget process. The Board specifically finds that the Lane County Historical Museum is a significant attraction for the visitor industry.
 3. Ten percent (10%) shall be for Special Projects and administration. These funds shall be used for select special projects to enhance tourism as chosen by the Board annually under its own criteria, for more long-term funding for cultural or recreational projects or activities which the Board finds have significant impact on tourism, for administering and contract monitoring of expenditures of the LC 4.005.110B tax revenue, and for staffing for the Tourism Council.
 4. Ten percent (10%) shall be used for tourism marketing of the areas outside the urban growth boundaries of the cities of Eugene and Springfield. These funds shall be used for proposals

chosen by the Board according to its own criteria, with the general principle being that the areas which produce the taxes should benefit from their use.

(Ordinance 8-73, 9.14.73; Ordinance 19-77, 7.1.78; Ordinance 2-86, 7.1.86; Ordinance 7-89, 7.21.89; Ordinance 11-92, 10.16.92; Ordinance 15-92A, 2.1.93; Ordinance 4-95, 4.7.95; Ordinance 7-95, 5.19.95; Ordinance 6-07, 6.29.07)

4.005.190 - Appeals to County.

Any person aggrieved by any decision of the Tax Administrator may appeal to the County Administrator or the County Administrator's designee by filing a written appeal with the Tax Administrator within ten (10) business days of the mailing of the decision being appealed. The County Administrator shall schedule the hearing and provide the appellant notice of the hearing at least ten (10) business days before the hearing. The County Administrator or the County Administrator's designee may agree to a compromise of the amount of tax remittance if there is a good faith dispute over the amount owing. Any person may appeal the issuance of a rule or regulation issued by the Tax Administrator to the County Administrator or the County Administrator's designee by filing a written appeal within ten (10) business days of the mailing of the notice of the regulation.

(Ordinance 8-73, 9.14.73; Ordinance 8-74, 7.19.74)