

BEFORE THE BOARD OF COMMISSIONERS OF LANE COUNTY, OREGON

ORDINANCE NO: 22-07

IN THE MATTER OF AMENDING LANE CODE CHAPTER 4  
TO INCREASE LANE COUNTY TRANSIENT LODGING TAX  
AND CAR RENTAL TAX IN SUPPORT OF TOURISM-  
RELATED FACILITIES IN LANE COUNTY  
(LC 4.005.110, LC 4.005.175, LC 4.010)

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**

4.005.110  
4.005.175  
All of LC 4.010

**INSERT THESE SECTIONS**

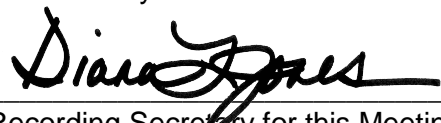
4.005.110  
4.005.175  
All of LC 4.010

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.

**ENACTED** this 27<sup>th</sup> day of September 2022.

  
\_\_\_\_\_  
Pat Farr, Chair  
Lane County Board of Commissioners

  
\_\_\_\_\_  
Recording Secretary for this Meeting of the Board

APPROVED AS TO FORM

Date \_\_\_\_\_ Lane County

\_\_\_\_\_  
OFFICE OF LEGAL COUNSEL

**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. Effective January 1, 2023, each occupant shall pay an additional tax in the amount of two percent (2%) of the rent. After providing for the cost of administration and any refunds or credits authorized by this subchapter, the revenues collected from the tax imposed by this subsection shall be used for funding tourism related facilities in Lane County as further described in LC 4.005.175H.
- D. 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)

**4.005.175 - 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.
- 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.

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7. Disclosures required by ORS Chapter 192.
  8. Disclosures required by ORS Chapter 297.
- F. Special Purpose - Debt Service. Annual revenues from the tax imposed by LC 4.005.110A 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 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.
- G. 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 that produce the taxes should benefit from their use.
- H. Special Purpose –Tourism-related facilities. The revenues derived from the tax imposed by LC 4.005.110C shall be used to fund, enhance, construct and/or maintain tourism related facilities in Lane County or as directed by the Board through the annual budget process in accordance with ORS 320.300 et seq.(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)

## **4.010 – LANE COUNTY CAR RENTAL TAX**

### **4.010.005 - Title.**

This subchapter may be referred to as the Lane County Car Rental Tax.

(Ordinance 5-83, 7.15.83; Ordinance 2-87, 7.8.87; Ordinance 10-91, 10.1.91)

### **4.010.010 - Definitions.**

In addition to the general definitions included in LC 1.005.010, the following definitions shall apply, unless the context requires otherwise:

“Commercial Establishment” means any person or other entity, any part of whose business consists of providing the use of motor vehicles for a rental fee.

“County Treasurer” means the person who performs the duties as defined under ORS 208.010 et seq.

“Motor Vehicle” means including, without limitation, all automobiles; pickups and any motorized passenger vehicles that are capable of being used on the highways of Oregon. Excluded are vehicles designed and used primarily for the transportation of property.

“Operator” means any person operating a commercial establishment.

“Person” means a natural person, sole proprietorship, partnership, joint venture, association, corporation estate, trust or any other entity in the name of which a motor vehicle is rented under this subchapter.

“Rental” or “Renting” means obtaining in Lane County the use of a motor vehicle from a commercial establishment in Lane County for a rental fee, and includes all services, supplies and commodities furnished by the commercial establishment in connection with providing the use of the vehicle, but does not include leasing or other transactions where title of a motor vehicle is permanently or temporarily transferred from the commercial establishment to any other person or entity. Excluded are fees or charges for refueling.

“Rental Fee” means the gross fee, whatever the basis of its calculation, paid to a commercial establishment by any person for the rental of a motor vehicle.

“Transaction Business” means a commercial establishment's solicitations to rent motor vehicles via the printed or telecommunications media, or delivery of motor vehicles for rent, or obtaining of signed rental agreements, or arrangements for or obligation of payment for rental of a motor vehicle.

(Ordinance 5-83, 7.15.83; Ordinance 2-87, 7.8.87; Ordinance 10-91, 10.1.91 Ordinance 12-01, 1.12.02)

### **4.010.015 - Imposition of Tax.**

- A. A tax is hereby imposed on every person renting a motor vehicle from a commercial establishment transacting business in Lane County if the rental is for a period of thirty (30) days or less. A rental shall have a duration of thirty (30) days or less if the actual possession or use by the person renting the vehicle terminates not later than the end of a thirty (30) day period or if any contract governing the rental has a duration of thirty (30) days or less.

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- B. The rate of the tax imposed by LC 4.010.015A shall be equal to twelve percent (12%) of the gross rental fee charged by the commercial establishment for the rental.
- C. If, with respect to any rental fee, the tax imposed under this section does not equal an amount calculable to a whole cent, the commercial establishment shall charge a tax equal to the next highest whole cent, provided, however, that the amount remitted to the County Treasurer by the commercial establishment for each quarter shall be equal only to ten percent (10%) of the total rental fees collected by the commercial establishment during the quarter.

(Ordinance 5-83, 7.15.83; Ordinance 2-87, 7.8.87; Ordinance 10-91, 10.1.91)

**4.010.020- Collection of Tax, Remittance, Tax as Debt, Records.**

- A. The tax imposed by LC 4.010.015 shall be collected by the commercial establishment at the time it collects a rental fee.
- B. On or before the last day of January, April, July and October, each commercial establishment shall remit to the County Treasurer all taxes collected during the preceding calendar quarter. The remittance is delinquent on the tenth (10<sup>th</sup>) day after due. The remittance shall be accompanied by a report showing:
  - 1. The amount of the gross rental fees collected by the commercial establishment during the preceding quarter.
  - 2. Such further information as the County Treasurer may direct.
- C. In the case of motor vehicle rentals which originate in Lane County but for which the rental fee is collected at some other location, the commercial establishment that provided the vehicle in the County shall be responsible for remittance of the tax, based on the total rental fee, wherever collected.
- D. The amount of tax required to be collected under LC 4.010.015 shall be a debt owed by the commercial establishment to the County until remitted under this section.
- E. All commercial establishments shall maintain accurate records of rental fees assessed and of taxes collected, and the records shall be subject to review, inspection and audit by the County Treasurer, or their designee, at all reasonable times.
- F. It shall be unlawful for the County Treasurer, or any person having an administrative or clerical duty under the provisions of LC 4.010 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 Car Rental Registration Certificate, or pay a car rental tax or 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 nothing in LC 4.010.020 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,

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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 County Treasurer may refuse to make any disclosure referred to in this paragraph when in their opinion the public interest would suffer thereby.

3. The disclosure of the names and addresses of any persons to whom Car Rental Registration Certificates have been issued.
4. The disclosure of general statistics regarding taxes collected or business done in the County
5. Necessary disclosures in connection with appeals or forced collections as provided in this subchapter.

(Ordinance 5-83, 7.15.83; Ordinance 18-83, 10.1.83; Ordinance 8-95, 6.2.95)

**4.010.025 - Extensions, Penalties and Interest.**

- A. Extension. For good cause, the County Treasurer may extend for not to exceed one month the time for making any return or payment of tax. No further extension shall be granted. Any operator or commercial establishment to whom an extension is granted shall pay interest at the rate of one percent per month on the amount of tax due without proration for a fraction of a month.
- B. Other Payment Periods. The County Treasurer, if they deem it necessary in order to ensure 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 quarterly periods.
- C. Original Delinquency. Any operator or commercial establishment who has not been granted an extension of time for remittance of tax due or whose extension has expired 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.
- D. Continued Delinquency. Any operator or commercial establishment who has not been granted an extension of time for remittance of tax due or whose extension has expired, 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.
- E. Fraud. If the County Treasurer 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 (25%) of the amount of the tax shall be added thereto in addition to the penalties stated in LC 4.010.025C and LC 4.010.025D.
- F. Interest. In addition to the penalties imposed, any operator or commercial establishment who fails to remit any tax imposed by this subchapter shall pay interest at the rate of one percent (1%) 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.
- G. Petition for Waiver. Any operator or commercial establishment who fails to remit the tax herein levied within the time herein stated, shall pay the penalties herein stated provided, however, the operator or commercial establishment may petition the County Treasurer for waiver and refund of the penalty or any portion thereof and the County Treasurer may, if a good and sufficient reason is shown, waive and direct a refund of the penalty or any portion thereof.

(Ordinance 5-83, 7.15.83; Ordinance 18-83, 10.1.83)



**4.010.030 - Deficiency Determinations, Fraud, Evasion, Operator Delay.**

- A. Deficiency Determination. If the County Treasurer determines that the returns are incorrect, they 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 their possession or that may come into their 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 4.010.025.
1. In making a determination the County Treasurer 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 4.010.025.
  2. The County Treasurer shall give to the operator 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 County Treasurer. 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 or 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 quarterly 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 County Treasurer 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, Evasion. 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 County Treasurer shall proceed in such manner as they may deem best to obtain facts and information on which to base an estimate of the tax due. As soon as the County Treasurer 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, they 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 County Treasurer 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 County Treasurer 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 10 (ten) days after the County Treasurer 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 County Treasurer 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, they 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

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determined amount to the County Treasurer 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 County Treasurer.

(Ordinance 5-83, 7.15.83)

**4.010.035 - Redeterminations.**

- A. Any person against whom a determination is made under LC 4.010.030 or any person directly interested may petition for a redetermination and redemption and refund within the time required in LC 4.010.030. If a petition for redetermination and refund is not filed within the time required in LC 4.010.030, 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 County Treasurer shall reconsider the determination, and, if the person has so requested in their petition, shall grant the person an oral hearing and shall give them ten (10) days' notice of the time and place of the hearing. The County Treasurer may continue the hearing from time to time as may be necessary.
- C. The County Treasurer 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 order or decision of the County Treasurer 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 County Treasurer 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 5-83, 7.15.83)

**4.010.040 - Security for Collection of Tax.**

- A. The County Treasurer whenever they deem it necessary to ensure compliance with this subchapter, may require any operator subject thereto to deposit with them such security in the form of cash, bond, or other security as the County Treasurer may determine. The amount of the security shall be fixed by the County Treasurer, but shall not be greater than twice (2x) the operator's estimated average quarterly liability for the period for which he or she files returns, determined in such manner as the County Treasurer deems proper, or five thousand dollars (\$5,000), whichever amount is the lesser. The amount of the security may be increased or decreased by the County Treasurer subject to the limitations herein provided.
- B. 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 County Treasurer 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 5-83, 7.15.83)

**4.010.045 - Lien.**

The tax imposed by this subchapter, together with the interest and penalties herein provided, the filing fees paid to the County Clerk 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 the County Clerk of Lane County, Oregon, and superior to all subsequent recorded liens on all tangible personal property used in the commercial establishment of an operator within the County and may be foreclosed on and sold as may be necessary to discharge said lien as recorded with the County Clerk of Lane County, Oregon. Notice of lien may be issued by the County Treasurer or their deputy whenever the operator is in default in the payment of said tax, interest and penalty and shall be recorded with the County Clerk of Lane County, Oregon and a copy sent to the delinquent operator. The personal property subject to such lien seized by any deputy or employee of the County Treasurer may be sold by the Department seizing the same at public auction after ten (10) days' notice that shall mean one (1) 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 County Treasurer 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 5-83, 7.15.83)

**4.010.050 - 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 County Treasurer 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 County Treasurer within three (3) years from the date of payment. The claim shall be made on forms provided by the County Treasurer. If the claim is approved by the County Treasurer, 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, their administrators, executors or assignees. All refunds shall be charged to the dedicated funds set forth in LC 4.010.055.

(Ordinance 5-83, 7.15.83)

**4.010.055 - Use of Tax by County.**

Unless otherwise directed by the Board through the budget process, after payment of appropriate administrative expense, the taxes collected under this subchapter shall go into the County general fund, except that the portion of taxes attributable to gasoline sales shall be subject to the limitations on use prescribed by the Constitution and laws of Oregon.

(Ordinance 5-95, 4.28.95; Ordinance 8-95, 6.2.95; Ordinance 9-97, 7.11.97; Ordinance 3-00, 6.10.00; Ordinance 5-07, 6.29.07)

**4.010.060 - Exemption.**

The tax imposed by this subchapter shall not be applicable to:

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- A. A rental fee that Oregon or federal law exempts from the tax.
- B. A travel trailer, camper or motor home, as defined in ORS 366.512, whose registration fee is allocated to counties pursuant to ORS 390.134(4).
- C. Up to one dollar and twenty-five cents (\$1.25) of any optional charge agreed to by the customer to be used for a carbon dioxide offset program operated by an entity other than the commercial establishment renting the motor vehicle. The optional charge must be separately stated in the rental agreement, and fully transmitted to the carbon dioxide offset entity.

(Ordinance 8-95, 6.2.95; Ordinance 3-00, 6.10.00; Ordinance 3-08, 4.11.08)

**4.010.065 - Registration Required Form and Contents; Execution, Certification of Authority.**

Every person engaging or about to engage in business as an operator of a commercial establishment transacting business in Lane County shall register with the County Treasurer on a form provided. Persons operating commercial establishments at the time this subchapter is adopted must register not later than thirty (30) calendar days after the effective date of this subchapter. Persons starting commercial establishments 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 and such other information to facilitate the collection of the tax as the County Treasurer may require. The registration shall be signed by the operator. The County Treasurer shall, within ten (10) days after registration, issue without charge a certificate of authority to each registrant to collect the tax, together with a duplicate thereof for each additional place of business of each registrant. Certificates shall be non-assignable and nontransferable and shall be surrendered immediately to the County Treasurer 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 persons seeking to do business therein. Said certificate shall, among other things, state the following:

- A. The name of the operator;
- B. The address of the commercial establishment;
- C. The date upon which the certificate was issued;
- D. "This Car Rental Registration Certificate signifies that the person named on the face hereof has fulfilled the requirements of the Lane County Car Rental Tax by registration with the County Treasurer for the purpose of collecting the car rental tax imposed by Lane County and remitting said tax to the County Treasurer. 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 commercial establishment without strictly complying with all local applicable laws. This certificate does not constitute a permit."

(Ordinance 5-83, 7.15.83; 2-87, 7.8.87)

**4.010.070- County Treasurer Rules.**

The County Treasurer is hereby authorized to establish such rules and procedures for the implementation and enforcement of this subchapter, consistent with its provisions, as the County Treasurer considers necessary and appropriate.

(Ordinance 5-83, 7.15.83)

**4.010.075 - Appeals to County Treasurer.**

Any person aggrieved by any decision of the County Treasurer may appeal to the County Administrator by filing a notice of appeal with the County Treasurer within ten (10) days of the serving or the mailing of the notice of the decision given by the County Treasurer. The County Treasurer shall transmit said notice of appeal, together with the file of said appealed matter to the County Administrator who shall fix a time and place for hearing such appeal from the decision of the County Treasurer. The County Administrator shall give the appellant not less than ten (10) days written notice of the time and place of hearing of said appealed matter.

(Ordinance 5-83, 7.15.83)

**4.010.080 - Operative Date.**

The tax imposed by this subchapter shall apply to all rental fees collected on or after July 15, 1983. If a general sales tax is enacted for the State of Oregon, the Board of County Commissioners will review at that time the percentage of the tax and the continuance of the tax.

(Ordinance 5-83, 7.15.83; 3-84, 3.23.84)

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**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. **Effective January 1, 2023, each occupant shall pay an additional tax in the amount of two percent (2%) of the rent. After providing for the cost of administration and any refunds or credits authorized by this subchapter, the revenues collected from the tax imposed by this subsection shall be used for funding tourism related facilities in Lane County as further described in LC 4.005.175G.**
- D. 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)

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**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.
- 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.

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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.
- F. Special Purpose - Debt Service. Annual revenues from the tax imposed by LC 4.005.110A 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 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.
- G. 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 that produce the taxes should benefit from their use.
- H. Special Purpose –Tourism-related facilities. The revenues derived from the tax imposed by LC 4.005.110C shall be used to fund, enhance, construct and/or maintain tourism related facilities in Lane County or as directed by the Board through the annual budget process in accordance with ORS 320.300 et seq.**

(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)



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**4.010 – LANE COUNTY CAR RENTAL TAX**

**4.010.005 - Title.**

This subchapter may be referred to as the Lane County Car Rental Tax.

(Ordinance 5-83, 7.15.83; Ordinance 2-87, 7.8.87; Ordinance 10-91, 10.1.91)

**4.010.010 - Definitions.**

In addition to the general definitions included in LC 1.005.010, the following definitions shall apply, unless the context requires otherwise:

“Commercial Establishment” means any person or other entity, any part of whose business consists of providing the use of motor vehicles for a rental fee.

“County ~~Treasurer-Finance Officer~~” means the person ~~designated by the Board of County Commissioners to who~~ performs the ~~duties as defined under ORS 208.010 et seq.~~ **functions of the County Finance Officer.**

“Motor Vehicle” means including, without limitation, all automobiles; pickups and any motorized passenger vehicles that are capable of being used on the highways of Oregon. Excluded are vehicles designed and used primarily for the transportation of property.

“Operator” means any person operating a commercial establishment.

“Person” means a natural person, sole proprietorship, partnership, joint venture, association, corporation estate, trust or any other entity in the name of which a motor vehicle is rented under this subchapter.

“Rental” or “Renting” means obtaining in Lane County the use of a motor vehicle from a commercial establishment in Lane County for a rental fee, and includes all services, supplies and commodities furnished by the commercial establishment in connection with providing the use of the vehicle, but does not include leasing or other transactions where title of a motor vehicle is permanently or temporarily transferred from the commercial establishment to any other person or entity. Excluded are fees or charges for refueling.

“Rental Fee” means the gross fee, whatever the basis of its calculation, paid to a commercial establishment by any person for the rental of a motor vehicle.

“Transaction Business” means a commercial establishment's solicitations to rent motor vehicles via the printed or telecommunications media, or delivery of motor vehicles for rent, or obtaining of signed rental agreements, or arrangements for or obligation of payment for rental of a motor vehicle.

(Ordinance 5-83, 7.15.83; Ordinance 2-87, 7.8.87; Ordinance 10-91, 10.1.91 Ordinance 12-01, 1.12.02)

**4.010.015 - Imposition of Tax.**

- A. A tax is hereby imposed on every person renting a motor vehicle from a commercial establishment transacting business in Lane County if the rental is for a period of thirty (30) days or less. A rental

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shall have a duration of thirty (30) days or less if the actual possession or use by the person renting the vehicle terminates not later than the end of a thirty (30) day period or if any contract governing the rental has a duration of thirty (30) days or less.

- B. The rate of the tax imposed by LC 4.010.015A shall be equal to ~~40~~**twelve** percent **(12%)** of the gross rental fee charged by the commercial establishment for the rental.
- C. If, with respect to any rental fee, the tax imposed under this section does not equal an amount calculable to a whole cent, the commercial establishment shall charge a tax equal to the next highest whole cent, provided, however, that the amount remitted to the County ~~Treasurer Finance Officer~~ by the commercial establishment for each quarter shall be equal only to ten percent (10%) of the total rental fees collected by the commercial establishment during the quarter.

(Ordinance 5-83, 7.15.83; Ordinance 2-87, 7.8.87; Ordinance 10-91, 10.1.91)

**4.010.020- Collection of Tax, Remittance, Tax as Debt, Records.**

- A. The tax imposed by LC 4.010.015 shall be collected by the commercial establishment at the time it collects a rental fee.
- B. On or before the last day of January, April, July and October, each commercial establishment shall remit to the County ~~Treasurer Finance Officer~~ all taxes collected during the preceding calendar quarter. The remittance is delinquent on the tenth (10<sup>th</sup>) day after due. The remittance shall be accompanied by a report showing:
  - 1. The amount of the gross rental fees collected by the commercial establishment during the preceding quarter.
  - 2. Such further information as the County ~~Treasurer Finance Officer~~ may direct.
- C. In the case of motor vehicle rentals which originate in Lane County but for which the rental fee is collected at some other location, the commercial establishment that provided the vehicle in the County shall be responsible for remittance of the tax, based on the total rental fee, wherever collected.
- D. The amount of tax required to be collected under LC 4.010.015 shall be a debt owed by the commercial establishment to the County until remitted under this section.
- E. All commercial establishments shall maintain accurate records of rental fees assessed and of taxes collected, and the records shall be subject to review, inspection and audit by the County ~~Treasurer Finance Officer~~, or ~~his or her~~**their** designee, at all reasonable times.
- F. It shall be unlawful for the County ~~Treasurer Finance Officer~~, or any person having an administrative or clerical duty under the provisions of LC 4.010 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 Car Rental Registration Certificate, or pay a car rental tax or 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 nothing in LC 4.010.020 shall be construed to prevent:

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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 County ~~Treasurer~~**Finance Officer** 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. The disclosure of the names and addresses of any persons to whom Car Rental Registration Certificates have been issued.
4. The disclosure of general statistics regarding taxes collected or business done in the County
5. Necessary disclosures in connection with appeals or forced collections as provided in this subchapter.

(Ordinance 5-83, 7.15.83; Ordinance 18-83, 10.1.83; Ordinance 8-95, 6.2.95)

**4.010.025 - Extensions, Penalties and Interest.**

- A. Extension. For good cause, the County ~~Treasurer~~**Finance Officer** may extend for not to exceed one month the time for making any return or payment of tax. No further extension shall be granted. Any operator or commercial establishment to whom an extension is granted shall pay interest at the rate of one percent per month on the amount of tax due without proration for a fraction of a month.
- B. Other Payment Periods. The County ~~Treasurer~~**Finance Officer**, if ~~he or she~~**they** 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 quarterly periods.
- C. Original Delinquency. Any operator or commercial establishment who has not been granted an extension of time for remittance of tax due or whose extension has expired 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.
- D. Continued Delinquency. Any operator or commercial establishment who has not been granted an extension of time for remittance of tax due or whose extension has expired, 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.
- E. Fraud. If the County ~~Treasurer~~**Finance Officer** 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 (25%) of the amount of the tax shall be added thereto in addition to the penalties stated in LC 4.010.025C and LC 4.010.025D.

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- F. Interest. In addition to the penalties imposed, any operator or commercial establishment who fails to remit any tax imposed by this subchapter shall pay interest at the rate of one percent (1%) 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.
- G. Petition for Waiver. Any operator or commercial establishment who fails to remit the tax herein levied within the time herein stated, shall pay the penalties herein stated provided, however, the operator or commercial establishment may petition the County ~~Treasurer~~**Finance Officer** for waiver and refund of the penalty or any portion thereof and the County ~~Treasurer~~**Finance Officer** may, if a good and sufficient reason is shown, waive and direct a refund of the penalty or any portion thereof.

(Ordinance 5-83, 7.15.83; Ordinance 18-83, 10.1.83)

**4.010.030 - Deficiency Determinations, Fraud, Evasion, Operator Delay.**

- A. Deficiency Determination. If the County ~~Treasurer~~**Finance Officer** determines that the returns are incorrect, ~~he or she~~**they** 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~~**their** possession or that may come into ~~his~~**their** 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 4.010.025.
1. In making a determination the County ~~Treasurer~~**Finance Officer** 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 4.010.025.
  2. The County ~~Treasurer~~**Finance Officer** shall give to the operator 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 County ~~Treasurer~~**Finance Officer**. In case of service by mail or any notice required by this ~~subchapter~~**subchapter**, the service is complete at the time of deposit in the United States Post Office.
  3. Except in the case of fraud or 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 quarterly 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 County ~~Treasurer~~**Finance Officer** 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, Evasion. 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 County ~~Treasurer~~**Finance Officer** shall proceed in such manner as ~~he or~~

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~~shethey~~ may deem best to obtain facts and information on which to base an estimate of the tax due. As soon as the County ~~TreasurerFinance Officer~~ 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 shethey~~ 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 County ~~TreasurerFinance Officer~~ 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 County ~~TreasurerFinance Officer~~ 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 10 (ten) days after the County ~~TreasurerFinance Officer~~ 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 County ~~Treasurer Finance Officer~~ 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 shethey~~ 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 County ~~Treasurer Finance Officer~~ 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 County ~~TreasurerFinance Officer~~.

(Ordinance 5-83, 7.15.83)

**4.010.035 - Redeterminations.**

- A. Any person against whom a determination is made under LC 4.010.030 or any person directly interested may petition for a redetermination and redemption and refund within the time required in LC 4.010.030. If a petition for redetermination and refund is not filed within the time required in LC 4.010.030, 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 County ~~TreasurerFinance Officer~~ shall reconsider the determination, and, if the person has so requested in ~~his or her~~**their** petition, shall grant the person an oral hearing and shall give ~~him or her~~**them** ten (10) days' notice of the time and place of the hearing. The County ~~Treasurer Finance Officer~~ may continue the hearing from time to time as may be necessary.
- C. The County ~~TreasurerFinance Officer~~ 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 order or decision of the County ~~TreasurerFinance Officer~~ 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 County ~~TreasurerFinance Officer~~ 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.

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(Ordinance 5-83, 7.15.83)

**4.010.040 - Security for Collection of Tax.**

- A. The County ~~Treasurer-Finance Officer~~ whenever ~~he or she~~**they** deems it necessary to ensure compliance with this subchapter, may require any operator subject thereto to deposit with ~~him or her~~**them** such security in the form of cash, bond, or other security as the County ~~Treasurer-Finance Officer~~ may determine. The amount of the security shall be fixed by the County ~~Treasurer-Finance Officer~~, but shall not be greater than twice (2x) the operator's estimated average quarterly liability for the period for which he or she files returns, determined in such manner as the County ~~Treasurer-Finance Officer~~ deems proper, or five thousand dollars (\$5,000), whichever amount is the lesser. The amount of the security may be increased or decreased by the County ~~Treasurer-Finance Officer~~ subject to the limitations herein provided.
- B. 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 County ~~Treasurer-Finance Officer~~ 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 5-83, 7.15.83)

**4.010.045 - Lien.**

The tax imposed by this subchapter, together with the interest and penalties herein provided, the filing fees paid to the County Clerk 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 the County Clerk of Lane County, Oregon, and superior to all subsequent recorded liens on all tangible personal property used in the commercial establishment of an operator within the County and may be foreclosed on and sold as may be necessary to discharge said lien as recorded with the County Clerk of Lane County, Oregon. Notice of lien may be issued by the County ~~Treasurer-Finance Officer~~ or ~~his or her~~**their** deputy whenever the operator is in default in the payment of said tax, interest and penalty and shall be recorded with the County Clerk of Lane County, Oregon and a copy sent to the delinquent operator. The personal property subject to such lien seized by any deputy or employee of the County ~~Treasurer-Finance Officer~~ may be sold by the Department seizing the same at public auction after ten (10) days' notice that shall mean one (1) 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 County ~~Treasurer-Finance Officer~~ 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 5-83, 7.15.83)

**4.010.050 - Refunds.**



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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 County ~~Treasurer~~~~Finance Officer~~ 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 County ~~Treasurer~~~~Finance Officer~~ within three (3) years from the date of payment. The claim shall be made on forms provided by the County ~~Treasurer~~~~Finance Officer~~. If the claim is approved by the County ~~Treasurer~~~~Finance Officer~~, 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~~~~their~~ administrators, executors or assignees. All refunds shall be charged to the dedicated funds set forth in LC 4.010.055.

(Ordinance 5-83, 7.15.83)

**4.010.055 - Use of Tax by County.**

Unless otherwise directed by the Board through the budget process, after payment of appropriate administrative expense, the taxes collected under this subchapter shall go into the County general fund, except that the portion of taxes attributable to gasoline sales shall be subject to the limitations on use prescribed by the Constitution and laws of Oregon.

(Ordinance 5-95, 4.28.95; Ordinance 8-95, 6.2.95; Ordinance 9-97, 7.11.97; Ordinance 3-00, 6.10.00; Ordinance 5-07, 6.29.07)

**4.010.060 - Exemption.**

The tax imposed by this subchapter shall not be applicable to:

- A. A rental fee that Oregon or federal law exempts from the tax.
- B. A travel trailer, camper or motor home, as defined in ORS 366.512, whose registration fee is allocated to counties pursuant to ORS 390.134(4).
- C. Up to one dollar and twenty-five cents (\$1.25) of any optional charge agreed to by the customer to be used for a carbon dioxide offset program operated by an entity other than the commercial establishment renting the motor vehicle. The optional charge must be separately stated in the rental agreement, and fully transmitted to the carbon dioxide offset entity.

(Ordinance 8-95, 6.2.95; Ordinance 3-00, 6.10.00; Ordinance 3-08, 4.11.08)

**4.010.065 - Registration Required Form and Contents; Execution, Certification of Authority.**

Every person engaging or about to engage in business as an operator of a commercial establishment transacting business in Lane County shall register with the County ~~Treasurer~~~~Finance Officer~~ on a form provided. Persons operating commercial establishments at the time this subchapter is adopted must register not later than thirty (30) calendar days after the effective date of this subchapter. Persons starting commercial establishments 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

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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 and such other information to facilitate the collection of the tax as the County ~~TreasurerFinance Officer~~ may require. The registration shall be signed by the operator. The County ~~TreasurerFinance Officer~~ shall, within ten (10) days after registration, issue without charge a certificate of authority to each registrant to collect the tax, together with a duplicate thereof for each additional place of business of each registrant. Certificates shall be non-assignable and nontransferable and shall be surrendered immediately to the County ~~TreasurerFinance Officer~~ 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 persons seeking to do business therein. Said certificate shall, among other things, state the following:

- A. The name of the operator;
- B. The address of the commercial establishment;
- C. The date upon which the certificate was issued;
- D. "This Car Rental Registration Certificate signifies that the person named on the face hereof has fulfilled the requirements of the Lane County Car Rental Tax by registration with the County ~~TreasurerFinance Officer~~ for the purpose of collecting the car rental tax imposed by Lane County and remitting said tax to the County ~~TreasurerFinance Officer~~. 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 commercial establishment without strictly complying with all local applicable laws. This certificate does not constitute a permit."

(Ordinance 5-83, 7.15.83; 2-87, 7.8.87)

**4.010.070- County ~~TreasurerFinance Officer~~ Rules.**

The County ~~TreasurerFinance Officer~~ is hereby authorized to establish such rules and procedures for the implementation and enforcement of this subchapter, consistent with its provisions, as the County ~~TreasurerFinance Officer~~ considers necessary and appropriate.

(Ordinance 5-83, 7.15.83)

**4.010.075 - Appeals to County ~~TreasurerFinance Officer~~.**

Any person aggrieved by any decision of the County ~~TreasurerFinance Officer~~ may appeal to the County Administrator by filing a notice of appeal with the County ~~TreasurerFinance Officer~~ within ten (10) days of the serving or the mailing of the notice of the decision given by the County ~~TreasurerFinance Officer~~. The County ~~TreasurerFinance Officer~~ shall transmit said notice of appeal, together with the file of said appealed matter to the County Administrator who shall fix a time and place for hearing such appeal from the decision of the County ~~TreasurerFinance Officer~~. The County Administrator shall give the appellant not less than ten (10) days written notice of the time and place of hearing of said appealed matter.

(Ordinance 5-83, 7.15.83)



| At left margin indicates changes  
**Bold** indicates material being added  
~~Strikethrough~~ indicates material being deleted

**LEGISLATIVE  
FORMAT**

Lane Code

**4.010.080 - Operative Date.**

The tax imposed by this subchapter shall apply to all rental fees collected on or after July 15, 1983. If a general sales tax is enacted for the State of Oregon, the Board of County Commissioners will review at that time the percentage of the tax and the continuance of the tax.

(Ordinance 5-83, 7.15.83; 3-84, 3.23.84)