IN THE BOARD OF COUNTY COMMISSIONERS

FOR CLATSOP COUNTY, OREGON

ORDINANCE)   AN ORDINANCE AMENDING
NO. 2014-04)   CLATSOP COUNTY CODE §3.16
)   (ORDINANCE 90-7) TO INCREASE
)   TRANSIENT ROOM TAX

The Board of Commissioners of Clatsop County ordains as follows:

SECTION 1. SHORT TITLE

This ordinance shall be entitled and shall be known as the "Ordinance Amending Clatsop County Code §3.16 (Ordinance 90-7) to Increase the Transient Room Tax".

SECTION 2. PURPOSE

The purpose of this ordinance is to increase the transient lodging tax rate and allocate additional revenue received.

SECTION 3. CONFORMANCE OF STATE LAW

This ordinance shall not substitute for nor eliminate the necessity for conformity with any and all laws or rules of the State of Oregon, or its agencies, or any ordinance, rule, or regulation of Clatsop County.

SECTION 4. INCONSISTENT PROVISIONS

This ordinance shall supersede, control and repeal any inconsistent provision of any County ordinance as amended or any other regulations made by Clatsop County.

SECTION 5. SEPARABILITY

If any section, subsection, sentence, clause, phrase or portion of this ordinance is for any reason held invalid or unconstitutional by a Court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision and such holding shall not affect the validity of the remaining portions of this ordinance.

SECTION 6. ADOPTION CLAUSE

The Board of Commissioners hereby amends Clatsop County Code §3.16 (Ordinance 90-7) to read as follows:

A.   Clatsop County Code §3.16.020 (Ordinance 90-7 §3) is amended to read:

"3.16.020   Tax imposed.
For the privilege of occupancy in any hotel in the unincorporated areas of Clatsop County, Oregon, on or after January 1, 1991, each transient shall pay a tax in the amount of nine and one-half percent (9.5%) of the rent charged by the operator. The tax constitutes a debt owed by the transient to the County which is extinguished only by payment by the operator to the County. The transient shall pay the tax to the operator of the hotel at the time the rent is paid. The operator shall enter the tax on his or her records when rent is collected if the operator keeps records on the cash accounting basis, and when earned if the operator keeps records on the accrual accounting basis. If rent is paid in installments, a proportionate share of the tax shall be paid by the transient to the operator with each installment. In all cases, the rent paid or charged for occupancy shall exclude the sale of any goods, services and commodities, other than the furnishings of the rooms, accommodations and space occupancy in mobile home parks or trailer parks."

B.   Clatsop County Code §3.16.190 (Ordinance 90-7 §20) is amended to read:

"3.16.190   Distribution of tax proceeds.

The tax administrator shall:

    1)   Deposit 73.68% of the revenues collected to the credit of the Clatsop County general fund;

    2)   Deposit 7.90% of the revenues collected to the credit of a separate account in the general fund to be disbursed at the direction of the Board of Commissioners for the purpose of making public road and drainage improvements, primarily within the Arch Cape Rural Community boundary;

    3)   Deposit 18.42% of the revenues collected to the credit of a separate account to be disbursed at the direction of the Board of Commissioners for the purpose of tourism promotion and tourism related activities, as defined in ORS 320.300."

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SECTION 7. EFFECTIVE DATE

This ordinance shall take effect on January 1, 2015.

BOARD OF COUNTY COMMISSIONERS FOR
CLATSOP COUNTY, OREGON

By _____
    Scott Lee, Chairperson

By _____
    Recording Secretary

First Reading: May 14, 2014
Second Reading; May 28, 2014
Third Reading and Enactment: _____