

BEFORE THE BOARD OF COMMISSIONERS OF LANE COUNTY, OREGON

ORDINANCE NO: 22-08

IN THE MATTER OF AMENDING LANE CODE CHAPTER 4  
TO MAKE ADMINISTRATIVE CORRECTIONS, AND  
DECLARING AN EMERGENCY  
(LC 4.005.120, LC 4.005.130, LC 4.005.175, LC 4.010.015)

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**

4.005.120  
4.005.130  
4.005.175  
4.010.015

**INSERT THESE SECTIONS**

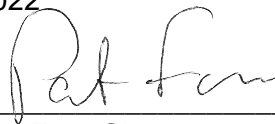
4.005.120  
4.005.130  
4.005.175  
4.010.015

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 25th day of October. 2022



Pat Farr, Chair  
Lane County Board of Commissioners



Recording Secretary for this Meeting of the Board

#### **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 at the time the Short-Term Rental is occupied.

(Ordinance 22-06, 9.13.22)

#### **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.

(Ordinance 22-06, 9.13.22)

#### **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; Ordinance 22-06, 9.13.22)

#### **4.005.130 - Registration of Transient Lodging Provider; Form and Contents; Execution.**

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 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.

(Ordinance 8-73, 9.14.73; Ordinance 2-86, 7.1.86; Ordinance 7-94, 1.6.95; Ordinance 22-06, 9.13.22)

#### **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; Ordinance 22-06, 9.13.22)

#### **4.005.140 - Penalties and Interest.**

- 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; Ordinance 22-06, 9.13.22)

#### **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 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 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.
  6. Disclosures required by ORS Chapter 192.
  7. 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.

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- 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; Ordinance 22-07, 10.27.22)

**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.
- B. The rate of the tax imposed by LC 4.010.015A shall be equal to ten percent (10%) of the gross rental fee charged by the commercial establishment for the rental.
- C. Effective January 1, 2023, the rate of 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.
- D. 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.

(Ordinance 5-83, 7.15.83; Ordinance 2-87, 7.8.87; Ordinance 10-91, 10.1.91; Ordinance 22-7, 10.27.22)

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**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.

(Ordinance 22-06, 9.13.22)

**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.

(Ordinance 22-06, 9.13.22)

**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; Ordinance 22-06, 9.13.22)



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**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; Ordinance 22-06, 9.13.22)

**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.

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- 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; Ordinance 22-06, 9.13.22)

**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; Ordinance 22-06, 9.13.22)

**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; Ordinance 22-06, 9.13.22)

**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.

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- 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~~**4**. The disclosure of general statistics regarding taxes collected or business done in the County.
  - ~~6~~**5**. Necessary disclosures in connection with appeals or forced collections as provided in this subchapter.
  - ~~7~~**6**. Disclosures required by ORS Chapter 192.

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**87.** 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; Ordinance 22-07, 10.27.22)

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**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.
- B. The rate of the tax imposed by LC 4.010.015A shall be equal to ~~twelve-ten~~ percent (~~102~~%) of the gross rental fee charged by the commercial establishment for the rental.
- C. Effective January 1, 2023, the rate of 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.D.~~** 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; Ordinance 22-7, 10.27.22)