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AGENDA COVER MEMO

AGENDA DATE: May 3, 2007
Memorandum Date: May 3, 2007

TO: LANE COUNTY BOARD OF COMMISSIONERS
DEPARTMENT: LANE COUNTY ADMINISTRATION OFFICE
PRESENTED BY: William A. VanVactor, County Administrator
AGENDA ITEM TITLE: FIRST READING AND SETTING SECOND READING AND PUBLIC HEARING/Ordinance No. 6-07/In the Matter of Amending Chapter 4 Of The Lane Code To Revise the Use Of Transient Room Tax Revenue (Lane Code 4.175) (Second Reading & Public Hearing: May 23, 2007, 1:30 p.m., Harris Hall, Main Floor) and;

FIRST READING AND SETTING SECOND READING AND PUBLIC HEARING/Ordinance No. 5-07/In the Matter of Amending Chapter 4 Of Lane Code To Provide That Car Rental Tax Revenue Be Placed Into The County General Fund (Lane Code 4.250) (Second Reading & Public Hearing: May 23, 2007, 1:30 p.m., Harris Hall, Main Floor)

I. MOTION

I MOVE FIRST READING AND SETTING SECOND READING AND PUBLIC HEARING/ORDINANCE NO. 6-07/IN THE MATTER OF AMENDING CHAPTER 4 OF THE LANE CODE TO REVISE THE USE OF TRANSIENT ROOM TAX REVENUE (LANE CODE 4.175) (SECOND READING & PUBLIC HEARING: MAY 23, 2007, 1:30 P.M., HARRIS HALL, MAIN FLOOR) AND; FIRST READING AND SETTING SECOND READING AND PUBLIC HEARING/ORDINANCE NO. 6-07/IN THE MATTER OF AMENDING CHAPTER 4 OF LANE CODE TO PROVIDE THAT CAR RENTAL TAX REVENUE BE PLACED INTO THE COUNTY GENERAL FUND (LANE CODE 4.250) (SECOND READING & PUBLIC HEARING: MAY 23, 2007, 1:30 P.M., HARRIS HALL, MAIN FLOOR)

II. AGENDA ITEM SUMMARY

In response to the potential loss of the Secure Rural Schools Act funding, the Management Team has proposed this recommendation (which has been included in the County Administrator's proposed Budget #2), to the Lane County Budget Committee. The proposed Budget redirects \$910,000 of the car rental tax to the general fund. The rationale for this is set forth in sections B. 3. and d. 2. of the Strategic Plan, which provides "before cuts are made to critical public safety services, the County will consider possibilities for redirection of revenue that supports other services."

Up to now, 76 percent of car rental tax has gone to the Park Division and 24 percent go to the general fund. The proposal is to send all the car rental tax to the General Fund to save high priority services. To help ameliorate the impact on the Parks Division, the budget also proposes redirecting a portion of the transient room tax to County Parks. ORS 320.300 Section 9. provides that Transient Room Tax may be expended for improved real property that has an useful life of more than ten years and has a substantial

purpose of supporting tourism and accommodating tourist activities. Many Lane County Parks expenditures also qualify under Sections 10. and 11. b. of the Oregon law.

Parks functions that have been considered to be eligible for Transient Room Tax revenue are the full costs experienced in providing overnight stays at Lane County Park facilities. This includes all costs for the Harbor Vista Campground near Florence, costs for the campground at Baker Bay, and costs directly related to the campground at Richardson Park. The organizational camp called Camp Lane is entirely focused on supporting overnight stays and therefore all costs for this facility have been considered eligible for TRT dollars. Zumwalt and Perkins Peninsula Parks, while typically limited to day-use activities, are operated for brief periods as temporary campgrounds during the Oregon Country Fair and the costs related to this limited campground operation are considered eligible for TRT revenue. Once the campground at Armitage Park is operational, we would add the facility to the list of costs eligible for TRT revenue.

III. BACKGROUND/IMPLICATIONS OF ACTION

A. Board Action and Other History In the past, the Board Of County Commissioners enacted the car rental tax specifically to save Lane County Parks. So it's a bit ironic that at this point in time we need to recommend redirecting the car rental tax to save Public Safety services. It's simply a reflection of how desperate the times are. Likewise, the County has worked hard to make sure it complies with Oregon Revised Statutes 320.300 and 320.350.

B. Policy Issues This is a policy choice on whether or not you wish to redirect the use of these funds in order to preserve higher priority services and, if you do, do, you also want to ameliorate the impact on parks?

C. Board Goals As indicated above, the basis for this recommendation from the Management Team and the County Administrator comes directly from the Strategic Plan.

D. Financial and/or Resource Considerations If the ordinances are approved, this will allow approximately \$910,000 of higher priority services to be preserved and allow \$400,000 of transient room tax to be used by the Parks Division. This will allow at least some parks to remain open.

E. Analysis The Budget Committee and the Board of County Commissioners will carefully consider this proposal and this process.

F. Alternatives/Options The Board of County Commissioners has the option of maintaining the current status quo, in which case this transfer would not occur, and an additional \$910,000 would need to be reduced from Lane County's general fund programs. The cuts to Parks would be eliminated.

IV. TIMING/IMPLEMENTATION

The proposal is to read the ordinance on May 2 with a second reading and public hearing not scheduled until May 23, 2007. By that point in time the Budget Committee will have thoroughly considered the proposal, and we will learn the results of the May 15 election. Hopefully, we will also have action with regard to the Secure Rural Schools.

V. RECOMMENDATION

The Management Team and the County Administrator recommend that the ordinances be amended as provided if the income tax does not pass and Secure Rural Schools is not renewed.

VI. FOLLOW-UP

County Administration, the finance division, and parks staff will implement these changes if approved by the Board of County Commissioners

VII. ATTACHMENTS

Copy of applicable Oregon Law

320.300 Definitions for ORS 320.300 to 320.350. As used in ORS 320.300 to 320.350:

(1) "Collection reimbursement charge" means the amount a transient lodging provider may retain as reimbursement for the costs incurred by the provider in collecting and reporting a transient lodging tax and in maintaining transient lodging tax records.

(2) "Conference center" means a facility that:

(a) Is owned or partially owned by a unit of local government, a governmental agency or a nonprofit organization; and

(b) Meets the current membership criteria of the International Association of Conference Centers.

(3) "Convention center" means a new or improved facility that:

(a) Is capable of attracting and accommodating conventions and trade shows from international, national and regional markets requiring exhibition space, ballroom space, meeting rooms and any other associated space, including but not limited to banquet facilities, loading areas and lobby and registration areas;

(b) Has a total meeting room and ballroom space between one-third and one-half of the total size of the center's exhibition space;

(c) Generates a majority of its business income from tourists;

(d) Has a room-block relationship with the local lodging industry; and

(e) Is owned by a unit of local government, a governmental agency or a nonprofit organization.

(4) "Local transient lodging tax" means a tax imposed by a unit of local government on the sale, service or furnishing of transient lodging.

(5) "State transient lodging tax" means the tax imposed under ORS 320.305.

(6) "Tourism" means economic activity resulting from tourists.

(7) "Tourism promotion" means any of the following activities:

(a) Advertising, publicizing or distributing information for the purpose of attracting and welcoming tourists;

(b) Conducting strategic planning and research necessary to stimulate future tourism development;

(c) Operating tourism promotion agencies; and

(d) Marketing special events and festivals designed to attract tourists.

(8) "Tourism promotion agency" includes:

(a) An incorporated nonprofit organization or governmental unit that is responsible for the tourism promotion of a destination on a year-round basis.

(b) A nonprofit entity that manages tourism-related economic development plans, programs and projects.

(c) A regional or statewide association that represents entities that rely on tourism-related business for more than 50 percent of their total income.

(9) "Tourism-related facility":

(a) Means a conference center, convention center or visitor information center; and

(b) Means other improved real property that has a useful life of 10 or more years and has a substantial purpose of supporting tourism or accommodating tourist activities.

(10) "Tourist" means a person who, for business, pleasure, recreation or participation in events related to the arts, heritage or culture, travels from the community in which that person is a resident to a different community that is separate, distinct from and unrelated

to the person's community of residence, and that trip:

(a) Requires the person to travel more than 50 miles from the community of residence; or

(b) Includes an overnight stay.

(11) "Transient lodging" means:

(a) Hotel, motel and inn dwelling units that are used for temporary overnight human occupancy;

(b) Spaces used for parking recreational vehicles or erecting tents during periods of human occupancy; or

(c) Houses, cabins, condominiums, apartment units or other dwelling units, or portions of any of these dwelling units, that are used for temporary human occupancy.

(12) "Unit of local government" has the meaning given that term in ORS 190.003.

(13) "Visitor information center" means a building, or a portion of a building, the main purpose of which is to distribute or disseminate information to tourists. [Formerly 305.824; 2005 c.187 §1]

320.350 Local transient lodging tax moratorium; exceptions; uses of revenues.

(1) A unit of local government that did not impose a local transient lodging tax on July 1, 2003, may not impose a local transient lodging tax on or after July 2, 2003, unless the imposition of the local transient lodging tax was approved on or before July 1, 2003.

(2) A unit of local government that imposed a local transient lodging tax on July 1, 2003, may not increase the rate of the local transient lodging tax on or after July 2, 2003, to a rate that is greater than the rate in effect on July 1, 2003, unless the increase was approved on or before July 1, 2003.

(3) A unit of local government that imposed a local transient lodging tax on July 1, 2003, may not decrease the percentage of total local transient lodging tax revenues that are actually expended to fund tourism promotion or tourism-related facilities on or after July 2, 2003. A unit of local government that agreed, on or before July 1, 2003, to increase the percentage of total local transient lodging tax revenues that are to be expended to fund tourism promotion or tourism-related facilities, must increase the percentage as agreed.

(4) Notwithstanding subsections (1) and (2) of this section, a unit of local government that is financing debt with local transient lodging tax revenues on November 26, 2003, must continue to finance the debt until the retirement of the debt, including any refinancing of that debt. If the tax is not otherwise permitted under subsection (1) or (2) of this section, at the time of the debt retirement:

(a) The local transient lodging tax revenue that financed the debt shall be used as provided in subsection (5) of this section; or

(b) The unit of local government shall thereafter eliminate the new tax or increase in tax otherwise described in subsection (1) or (2) of this section.

(5) Subsections (1) and (2) of this section do not apply to a new or increased local transient lodging tax if all of the net revenue from the new or increased tax, following reductions attributed to collection reimbursement charges, is used consistently with subsection (6) of this section to:

(a) Fund tourism promotion or tourism-related facilities;

(b) Fund city or county services; or

(c) Finance or refinance the debt of tourism-related facilities and pay reasonable administrative costs incurred in financing or refinancing that debt, provided that:

(A) The net revenue may be used for administrative costs only if the unit of local government provides a collection reimbursement charge; and

(B) Upon retirement of the debt, the unit of local government reduces the tax by the amount by which the tax was increased to finance or refinance the debt.

(6) At least 70 percent of net revenue from a new or increased local transient lodging tax shall be used for the purposes described in subsection (5)(a) or (c) of this section. No more than 30 percent of net revenue from a new or increased local transient lodging tax may be used for the purpose described in subsection (5)(b) of this section. [2003 c.818 §11]

IN THE BOARD OF COUNTY COMMISSIONERS, LANE COUNTY, OREGON

ORDINANCE NO. 5-07

IN THE MATTER OF AMENDING CHAPTER
4 OF LANE CODE TO PROVIDE THAT CAR
RENTAL TAX REVENUE BE PLACED INTO
THE COUNTY GENERAL FUND (LC 4.250)

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

Chapter 4 of Lane Code is hereby amended by removing, substituting and adding a new section as follows:

REMOVE THESE SECTIONS

4.250
located on page 4-16
(a total of 1 page)

INSERT THESE SECTIONS

4.250
located on page 4-16
(a total of 1 page)

Said pages are attached hereto and incorporated herein by reference. The purpose of this is to amend Lane Code Chapter 4 to provide that car rental tax collections be placed into the county general fund (LC 4.250).

ENACTED this _____ day of _____ 2007.

Chair, Board of County Commissioners

Recording Secretary for this Meeting of the Board

APPROVED AS TO FORM

Date 4-26-07 Lane County



OFFICE OF LEGAL COUNSEL

4.240 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 Finance Officer or his or her deputy whenever the operator is in default in the payment of said tax, interest and penalty and shall be recorded with 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 Finance Officer may be sold by the Department seizing the same at public auction after 10 days notice which shall mean one publication in a newspaper of general circulation published within the County.

Any lien for taxes as shown on the records of the proper County official shall, upon the payment of all taxes, penalties, and interest thereon, be released by the County 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. *(Revised by Ordinance No. 5-83, Effective 7.15.83)*

4.245 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 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 Finance Officer within three years from the date of payment. The claim shall be made on forms provided by the County Finance Officer. If the claim is approved by the County 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 administrators, executors or assignees. All refunds shall be charged to the dedicated funds set forth in LC 4.250 below. *(Revised by Ordinance No. 5-83, Effective 7.15.83)*

4.250 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. *(Revised by Ordinance No. 5-95, Effective 4.28.95; 8-95, 6.2.95; 9-97, 7.11.97; 3-00, 6.10.00)*

4.255 Exemption.

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

- (1) A rental fee which Oregon or federal law exempts from the tax.

At right margin indicates changes
Bold indicates material being added
~~Strikethrough~~ indicates material being deleted

**LEGISLATIVE
FORMAT**

4.240

Lane Code

~~4.255-4.255~~

4.240 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 Finance Officer or his or her deputy whenever the operator is in default in the payment of said tax, interest and penalty and shall be recorded with 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 Finance Officer may be sold by the Department seizing the same at public auction after 10 days notice which shall mean one publication in a newspaper of general circulation published within the County.

Any lien for taxes as shown on the records of the proper County official shall, upon the payment of all taxes, penalties, and interest thereon, be released by the County 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. *(Revised by Ordinance No. 5-83, Effective 7.15.83)*

4.245 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 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 Finance Officer within three years from the date of payment. The claim shall be made on forms provided by the County Finance Officer. If the claim is approved by the County 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 administrators, executors or assignees. All refunds shall be charged to the dedicated funds set forth in LC 4.250 below. *(Revised by Ordinance No. 5-83, Effective 7.15.83)*

4.250 Use of Tax by County.

Unless otherwise directed by the Board through the budget process for FY 97-98, after payment of appropriate administrative expense, ~~seventy-six percent (76%) of the taxes collected under this subchapter are dedicated and shall be used exclusively for Lane County park operations, acquisition, construction and maintenance, and twenty-four percent (24%) of the taxes collected 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. *(Revised by Ordinance No. 5-95, Effective 4.28.95; 8-95, 6.2.95; 9-97, 7.11.97; 3-00, 6.10.00)*

4.255 Exemption.

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

- (1) A rental fee which Oregon or federal law exempts from the tax.

IN THE BOARD OF COUNTY COMMISSIONERS, LANE COUNTY, OREGON

ORDINANCE NO. 6-07

IN THE MATTER OF AMENDING CHAPTER
4 OF LANE CODE TO REVISE THE USE OF
TRANSIENT ROOM TAX REVENUE (LC
4.175)

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

Chapter 4 of Lane Code is hereby amended by removing, substituting and adding a new section as follows:

REMOVE THESE SECTIONS

4.175
located on pages 4-9 though 4-11
(a total of 3 pages)

INSERT THESE SECTIONS

4.175
located on pages 4-9 through 4-11
(a total of 3 pages)

Said pages are attached hereto and incorporated herein by reference. The purpose of these additions is to amend Lane Code Chapter 4 of the use of the transient room tax revenue (LC 4.175).

ENACTED this _____ day of _____ 2007.

Chair, Board of County Commissioners

Recording Secretary for this Meeting of the Board

APPROVED AS TO FORM

Date 4-26-07 Lane County



OFFICE OF LEGAL COUNSEL

claim in writing therefore, stating the specific reason upon which the claim is founded, is filed with the Tax Administrator within three years from the date of payment. The claim shall be made on forms provided by the Tax Administrator. If the claim is approved by the Tax Administrator, the excess amount collected or paid may be refunded or may be credited on any amounts then due and payable from the operator from whom it was collected or by whom paid and the balance may be refunded to such operator, his or her administrators, executors or assignees. All refunds shall be charged to the Special Fund as set forth in LC 4.175 below.

(2) Transient Refunds. Whenever the tax required by this subchapter has been collected by the operator, and deposited by the operator with the Tax Administrator, and it is later determined that the tax was erroneously or illegally collected or received by the Tax Administrator, it may be refunded by the Tax Administrator to the transient, provided a verified claim in writing therefore, stating the specific reason on which the claim is founded, is filed with the Tax Administrator within three years from the date of payment. All refunds shall be charged to the Special Fund as set forth in LC 4.175 below. *(Revised by Ordinance No. 8-73, Effective 9.14.73; 19-77, 7.1.78; 15-92A, 2.1.93)*

4.170 Collection Fee.

Every operator liable for the collection and remittance of the tax imposed by this subchapter may withhold five percent of the net tax due to cover the operator's expenses in the collection and remittance of the tax. *(Revised by Ordinance No. 8-73, Effective 9.14.73)*

4.175 Administration.

(1) Special Funds. After payment of appropriate administrative expense, 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 4.175(5) and (6) below.

(2) Records Required from Operators, etc., Form. Every operator shall keep guest records of room sales and accounting books and records of the room sales. All records shall be retained by the operator for a period of three years and six months after they come into being.

(3) 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.

(4) Confidential Character of Information Obtained - Disclosure Unlawful. It shall be unlawful for the Tax Administrator or any person having an administrative or clerical duty under the provisions of this subchapter to make known in any manner whatever the business affairs, operations, or information obtained by an investigation of records and equipment of any person required to obtain a Transient Occupancy Registration Certificate, or pay a transient occupancy tax, or any other person visited or examined in the discharge of official duty, or the amount or source of income profits, losses, expenditures, or any particular thereof, set forth in any statement or application, or to permit any statement or application, or copy of either, or any book containing any abstract or particulars thereof to be seen or examined by any person. Provided that nothing in this subsection shall be construed to prevent:

(a) 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.

(b) The disclosure after the filing of a written request to that effect, to the taxpayer himself or herself, receivers, trustees, executors, administrators assignees, and guarantors, if directly interested, of information as to any paid tax, any unpaid tax or amount of tax required to be collected, or interest and penalties, further provided, however, that the County Counsel approves each such disclosure and that the Tax Administrator may refuse to make any disclosure referred to in this paragraph when in his or her opinion the public interest would suffer thereby.

(c) The disclosure of the names and addresses of any persons to whom Transient Occupancy Registration Certificates have been issued.

(d) The disclosure of general statistics regarding taxes collected or business done in the City.

(e) Necessary disclosures in connection with appeals or forced collections as provided in this subchapter.

(5) Special Purpose - Debt Service. Annual revenues from the Lane County Transient Room Tax Fund derived from the tax imposed by LC 4.110(1) above shall be credited for payment of debt service on: 1) the certificates of participation issued to finance the 1989 livestock arena/ice rink project at the fairgrounds, and 2) the debt issued to finance the 1994-95 fairgrounds projects. Any amounts derived from the tax imposed by LC 4.110(1) above in excess of annual debt service shall be used for future capital projects or as directed by the Board through the annual budget process and shall be used in accordance with ORS 320.300 et. seq. Any amounts derived from the tax imposed by LC 4.110(2) above in excess of previously committed debt service payments shall be used as described in LC 4.175(6) below.

(6) Special Purpose - Visitor Industry. The revenues derived from the tax imposed by LC 4.110(2) above in excess of annual debt service described in LC 4.175(5) above shall be used as described below. Except as noted, the funds shall be used for purposes which 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:

(a) 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.

(b) 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.

(c) 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 4.110(2) tax revenue, and for staffing for the Tourism Council.

(d) Ten percent (10%) shall be used for tourism marketing of the areas outside the urban growth boundaries of the cities of Eugene and Springfield. These funds shall be used for proposals chosen by the Board according to its own criteria, with the general principle being that the areas which produce the taxes should benefit from their use.

(Revised by Ordinance No. 8-73, Effective 9.14.73; 19-77, 7.1.78; 2-86, 7.1.86; 7-89, 7.21.89; 11-92, 10.16.92; 15-92A, 2.1.93; 4-95, 4.7.95; 7-95, 5.19.95)

4.190 Appeals to Board.

Any person aggrieved by any decision of the Tax Administrator may appeal to the Board by filing a notice of appeal with the Tax Administrator within 10 days of the serving or the mailing of the notice of the decision given by the Tax Administrator. The Tax Administrator shall transmit said notice of appeal, together with the file of said appealed matter to the Board who shall fix a time and place for hearing such appeal from the decision of the Transient Room Tax Review Committee. The Board shall give the appellant not less than 10 days written notice of the time and place of hearing of said appealed matter. *(Revised by Ordinance No. 8-73, Effective 9.14.73; 8-74, 7.19.74)*

LANE COUNTY CAR RENTAL TAX

4.200 Title.

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

4.205 Definitions.

In addition to the general definitions included in LC 1.010, the following definitions shall apply, unless the context requires otherwise:

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

County Finance Officer. The person designated by the Board of County Commissioners to perform the functions of the County Finance Officer.

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

Operator. Any person operating a commercial establishment.

Person. 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. 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. 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. 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. *(Revised by Ordinance No. 12-01, Effective 1.12.02)*

claim in writing therefore, stating the specific reason upon which the claim is founded, is filed with the Tax Administrator within three years from the date of payment. The claim shall be made on forms provided by the Tax Administrator. If the claim is approved by the Tax Administrator, the excess amount collected or paid may be refunded or may be credited on any amounts then due and payable from the operator from whom it was collected or by whom paid and the balance may be refunded to such operator, his or her administrators, executors or assignees. All refunds shall be charged to the Special Fund as set forth in LC 4.175 below.

(2) Transient Refunds. Whenever the tax required by this subchapter has been collected by the operator, and deposited by the operator with the Tax Administrator, and it is later determined that the tax was erroneously or illegally collected or received by the Tax Administrator, it may be refunded by the Tax Administrator to the transient, provided a verified claim in writing therefore, stating the specific reason on which the claim is founded, is filed with the Tax Administrator within three years from the date of payment. All refunds shall be charged to the Special Fund as set forth in LC 4.175 below. *(Revised by Ordinance No. 8-73, Effective 9.14.73; 19-77, 7.1.78; 15-92A, 2.1.93)*

4.170 Collection Fee.

Every operator liable for the collection and remittance of the tax imposed by this subchapter may withhold five percent of the net tax due to cover the operator's expenses in the collection and remittance of the tax. *(Revised by Ordinance No. 8-73, Effective 9.14.73)*

4.175 Administration.

(1) Special Funds. After payment of appropriate administrative expense, 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 4.175(5) and (6) below.

(2) Records Required from Operators, etc., Form. Every operator shall keep guest records of room sales and accounting books and records of the room sales. All records shall be retained by the operator for a period of three years and six months after they come into being.

(3) 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.

(4) Confidential Character of Information Obtained - Disclosure Unlawful. It shall be unlawful for the Tax Administrator or any person having an administrative or clerical duty under the provisions of this subchapter to make known in any manner whatever the business affairs, operations, or information obtained by an investigation of records and equipment of any person required to obtain a Transient Occupancy Registration Certificate, or pay a transient occupancy tax, or any other person visited or examined in the discharge of official duty, or the amount or source of income profits, losses, expenditures, or any particular thereof, set forth in any statement or application, or to permit any statement or application, or copy of either, or any book containing any abstract or particulars thereof to be seen or examined by any person. Provided that nothing in this subsection shall be construed to prevent:

(a) 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.

(b) The disclosure after the filing of a written request to that effect, to the taxpayer himself or herself, receivers, trustees, executors, administrators assignees, and guarantors, if directly interested, of information as to any paid tax, any unpaid tax or amount of tax required to be collected, or interest and penalties, further provided, however, that the County Counsel approves each such disclosure and that the Tax Administrator may refuse to make any disclosure referred to in this paragraph when in his or her opinion the public interest would suffer thereby.

(c) The disclosure of the names and addresses of any persons to whom Transient Occupancy Registration Certificates have been issued.

(d) The disclosure of general statistics regarding taxes collected or business done in the City.

(e) Necessary disclosures in connection with appeals or forced collections as provided in this subchapter.

(5) Special Purpose - Debt Service. Annual revenues from the Lane County Transient Room Tax Fund derived from the tax imposed by LC 4.110(1) above shall be credited for payment of debt service on: 1) the certificates of participation issued to finance the 1989 livestock arena/ice rink project at the fairgrounds, and 2) the debt issued to finance the 1994-95 fairgrounds projects. Any amounts derived from the tax imposed by LC 4.110(1) above in excess of annual debt service shall be used for future capital projects or as directed by the Board through the annual budget process and shall be used in accordance with ORS 320.300 et. seq. Any amounts derived from the tax imposed by LC 4.110(2) above in excess of previously committed debt service payments shall be used as described in LC 4.175(6) below.

(6) Special Purpose - Visitor Industry. The revenues derived from the tax imposed by LC 4.110(2) above in excess of annual debt service described in LC 4.175(5) above shall be used as described below. Except as noted, the funds shall be used for purposes which 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:

(a) 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.

(b) 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.

(c) 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 4.110(2) tax revenue, and for staffing for the Tourism Council.

(d) Ten percent (10%) shall be used for tourism marketing of the areas outside the urban growth boundaries of the cities of Eugene and Springfield. These funds shall be used for proposals chosen by the Board according to its own criteria, with the general principle being that the areas which produce the taxes should benefit from their use.

~~(e) The Board, after due consideration of previous commitments and the future impacts, may use these revenues for higher priority needs of the County in FY 95-96 during periods of projected budget shortfalls. (Revised by Ordinance No. 8-73, Effective 9.14.73; 19-77, 7.1.78; 2-86, 7.1.86; 7-89, 7.21.89; 11-92, 10.16.92; 15-92A, 2.1.93; 4-95, 4.7.95; 7-95, 5.19.95)~~

4.190 Appeals to Board.

Any person aggrieved by any decision of the Tax Administrator may appeal to the Board by filing a notice of appeal with the Tax Administrator within 10 days of the serving or the mailing of the notice of the decision given by the Tax Administrator. The Tax Administrator shall transmit said notice of appeal, together with the file of said appealed matter to the Board who shall fix a time and place for hearing such appeal from the decision of the Transient Room Tax Review Committee. The Board shall give the appellant not less than 10 days written notice of the time and place of hearing of said appealed matter. *(Revised by Ordinance No. 8-73, Effective 9.14.73; 8-74, 7.19.74)*

LANE COUNTY CAR RENTAL TAX

4.200 Title.

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

4.205 Definitions.

In addition to the general definitions included in LC 1.010, the following definitions shall apply, unless the context requires otherwise:

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

County Finance Officer. The person designated by the Board of County Commissioners to perform the functions of the County Finance Officer.

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

Operator. Any person operating a commercial establishment.

Person. 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. 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