



LANE COUNTY OPERATIONS / FINANCIAL SERVICES

To Whom It May Concern:

On July 15, 1983, Lane County Ordinance 5-83 became effective. The provisions of this ordinance require that a tax of 10% of the gross rental fee be imposed on every person renting a motor vehicle for a period of thirty (30) days or less. A copy of the Lane County Code sections relating to this car rental tax and its administrative requirements and payment instructions and forms are attached for your information.

Lane Code Subsection 4.260 requires that all persons operating commercial establishments at the time this ordinance becomes effective must register not later than thirty (30) calendar days after the effective date. Persons commencing business after the tax effective date must register within fifteen (15) calendar days of commencing business. A registration form is attached to these materials. Within ten (10) days of receiving the completed registration form, the Lane County Department of Finance & Management Services will issue a Certificate of Authority to collect the rental car tax. A duplicate certificate will be issued for each additional place of business.

If the tax is modified or rescinded, you will be notified in writing of the change and provided with appropriate instructions. After reading all the materials provided, please address any questions regarding the implementation and administration of Lane County's car rental tax to:

Lane County
Financial Services
125 East 8th Avenue
Eugene, OR 97401

Regardless of when an agency registers for certification, every car rental agency in Lane County is required to collect, report, and remit to Lane County a ten percent tax on gross car rental tax revenues received on and after July 15, 1983, as specified in the Lane Code. In order to avoid the penalties for non-compliance, please complete and return the attached registration form as soon as possible.