

BEFORE THE BOARD OF COUNTY COMMISSIONERS
IN AND FOR THE COUNTY OF CURRY, OREGON

In the Matter of an Ordinance Imposing)
A Transient Lodging Tax (TLT) within)
Curry County; Creating a Promotion and) ORDINANCE NO. 19-01
Tourism Fund; Providing for Collection and)
Enforcement; and Establishing Penalties,)
And, Referring It to the People)

The Board of Curry County Commissioners hereby ordains as follows:

SECTION I TITLE

This Ordinance shall be known as the Curry County TLT Authorizing Ordinance, Ordinance No. 19-01.

SECTION II AUTHORITY

This ordinance is enacted pursuant to ORS 203.035 through ORS 203.055, and ORS 320.300 to 320.302 and ORS 320.345 to 320.350.

SECTION III PURPOSE

The purpose of this ordinance is to provide revenue for tourism promotion and tourism-related facilities and other purposes.

SECTION IV ADOPTION AND REFERRAL

This Ordinance, including Exhibit "A", the text of this ordinance, which is attached hereto and incorporated by reference, is hereby adopted, subject to and effective on approval by a majority of Curry County voters at an election on May 21, 2019.

SECTION V SEVERANCE CLAUSE

If any section, subsection, provision, clause or paragraph of the Ordinance shall be adjudged or declared by any court of competent jurisdiction to be unconstitutional or invalid, such judgment shall not affect the validity of the remaining portions of this Ordinance. It is expressly declared that every other section, subsection, provision, clause or paragraph of the Ordinance enacted, irrespective of the enactment or validity of the portion thereof declared to be unconstitutional or invalid, is valid.

SECTION VI EFFECTIVE DATE

This ordinance, if approved by the voters at the May 21, 2019, election, shall become effective at 12:01 A.M. on the 1st day of September, 2019.

First Reading: (Date) December 19, 2018

BOARD OF CURRY COUNTY COMMISSIONERS



Sue Gold, Chair

Abstained

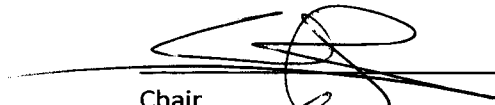
Thomas Huxley, Vice Chair




Court Boice, Commissioner 1-2-19

Second Reading: (Date) January 23, 2019

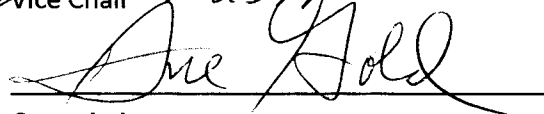
BOARD OF CURRY COUNTY COMMISSIONERS



Chair

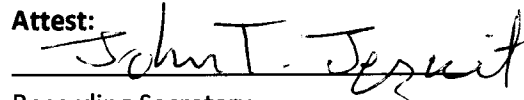


Vice Chair 1-23-19



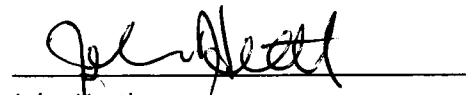
Commissioner

DATED this 23rd day of January, 2019.

Attest:


Recording Secretary

Approved as to Form:



John Hutt
Curry County Legal Counsel

Exhibit "A"

ARTICLE EIGHT

DIVISION ONE- IMPOSING TRANSIENT LODGING TAX

Section 8.01.010 Title and Purpose

This ordinance shall be known as the Curry County Transient Lodging Tax (TLT) Authorizing Ordinance; as Ordinance No. 19-01. The tax imposed by this ordinance is intended to implement the tax allowed under Oregon Revised Statutes Chapter 320.

Section 8.01.020 Definitions

Except where the context otherwise requires, the following definitions from ORS 320.300 given in this section govern the construction of this ordinance.

- (1) "Board" means the Board of County Commissioners of Curry County.
- (2) "Collection reimbursement charge" means the amount a transient lodging tax collector may retain as reimbursement for the costs incurred by the transient lodging tax collector in collecting and reporting a transient lodging tax and in maintaining transient lodging tax records.
- (3) "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.
- (4) "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 without limitation 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.
- (5) "County transient lodging tax" means the tax imposed under this Ordinance.
- (6) "Person" means any individual, firm, partnership, joint venture, association, social club, fraternal organization, fraternity, sorority, public or private dormitory, joint stock company, corporation, estate, trust, business trust, receiver, trustee, syndicate, or any other group, or combination acting as a unit, or other organization or entity.
- (7) "Tax Administrator" means the Board of County Commissioners of Curry County, or the person it so designates.
- (8) "Tourism" means economic activity resulting from tourists. (9)
- "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.
- (10) "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.
- (11) "Tourism-related facility" means:
- (A) A conference center, convention center or visitor information center; and
 - (B) 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
- (12) "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.
- (13) "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.
- (14) "Transient lodging intermediary" means a person other than a transient lodging provider that facilitates the retail sale of transient lodging and charges for occupancy of the transient lodging.
- (15) "Transient lodging provider" means a person that furnishes transient lodging.
- (16) "Transient lodging tax collector" means a transient lodging provider or a transient lodging intermediary.
- (17) "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.

Section 8.01.030 Imposition of Tax: Rate of Tax: Credit; Transient Lodging Tax Collector Reimbursement; Applicability

- (1) A tax of seven percent (7%) is imposed on any rent or consideration rendered for the sale, service or furnishing of transient lodging.
- (A) The tax must be computed on the total retail price, including all charges other than taxes, paid by a person for occupancy of the transient lodging.
- (B) The total retail price paid by a person for occupancy of transient lodging that is part of a travel package may be determined by reasonable and verifiable standards from books and records kept in the ordinary course of the transient lodging tax collector's business.
- (C) The tax shall be collected by the transient lodging tax collector that receives the rent or consideration rendered for occupancy of the transient lodging.
- (2) The transient lodging tax collector may withhold a collection reimbursement charge of five percent (5%) of the amount collected under subsection (1) of this section.
- (3) The tax imposed by this Ordinance shall apply to all transient lodging in The unincorporated area of Curry County; it shall not apply to transient lodging within incorporated cities.

Section 8.01.040 Exemptions

The following are exempt from the county transient lodging tax:

- (1) 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 Department of Human Services or the Oregon Health Authority;
- (2) A dwelling unit in a facility providing treatment for drug or alcohol abuse or providing mental health treatment;
- (3) A dwelling unit that is used by members of the general public for a temporary human occupancy for fewer than 30 days per year;
- (4) A dwelling unit, the consideration for which is funded through a contract with a government agency and the purpose of which is to provide emergency or temporary shelter;
- (5) A dwelling unit at a nonprofit youth or church camp, nonprofit conference center or other nonprofit facility; or
- (6) A dwelling unit that is leased or otherwise occupied by the same person for a consecutive period of 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:
 - (A) All dwelling units occupied are within the same facility; and
 - (B) The person paying consideration for the transient lodging is the same person throughout the consecutive period.

Section 8.01.120. Use of Revenue

Per ORS 320.350(5):

- (1) At least 70 percent of net revenue from a new or increased local transient lodging tax shall be used for
 - (a) Fund tourism promotion or tourism-related facilities; and
 - (b) 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.
- (2) No more than 30 percent of net revenue from a new or increased local transient lodging tax may be used to fund other county services.

Section 8.01.030 Implementing Ordinance Authorization

The Board may by separate ordinance promulgate additional definitions, rules and regulations necessary or convenient for the administration, collection, refund, and enforcement of this Ordinance.

Section 8.01.040 Effective Date

This ordinance shall become effective at 12:01 a.m. on the 1st day of September 2019, if it is approved by voters at the May, 21st. 2019 Election.