

BEFORE THE BOARD OF COMMISSIONERS

For the County of Multnomah

ORDINANCE # 593

An Ordinance relating to the Transient Lodging Tax and amending MCC 5.50. [Bracketed items deleted and underlined items added.]

Multnomah County Ordains as follows:

Section I. Amendment

MCC 5.50.010(D) is amended as follows:

5.50.010 Definitions. For the purposes of this chapter, except where the context requires otherwise:

(D) "Committee" means the [Transient Lodgings Tax Review] Multnomah County Finance Committee [created by MCC 5.50.400]

Section II. Amendment

MCC 5.50.125 is amended to read:

5.50.125 Exemptions. No tax imposed under this chapter shall be imposed upon:

(A) Any occupant for more than 30 successive calendar days;

(B) Any person who pays for lodging on a monthly basis, irrespective of the number of days in any month;

(C) Any occupant whose rent is of a value less than \$2 per day;
or

(D) Any person who rents a private home, vacation cabin or similar facility from any owner who rents the facility incidentally to the owner's own use of it.

(E) Any Federal Government employee renting a room for official governmental business.

(F) Any persons renting and occupying a space in a Recreational Vehicle Park or Campground.

Section III. Amendment

MCC 5.50.175 (D) (E) (F) is amended to read:

5.50.175 Due date; returns and payments.

(D) The person required to file the return shall deliver the return, together with the remittance of the amount of the tax due, to the tax administrator at his or her office, either by personal delivery or by mail. If the return is mailed, the postmark shall be considered the date of delivery for determining delinquencies.

(E) For good cause, the tax administrator may extend for not to exceed one month the time for making any return or payment of tax. No further extension shall be granted except by the [Transient Lodgings Tax Review] Committee. Any operator to whom an extension is granted shall pay interest at the rate of one percent per month on the amount of tax due without proration for a fraction of a month. If a return is not filed and the tax and interest due is not paid by the end of the extension granted, the interest shall become a part of the tax for computation of penalties described in MCC 5.50.900.

(F) If the tax administrator considers it necessary in order to insure payment or facilitate collection by the County of the amount of taxes in any individual case, he or she may require returns and payment of the amount of taxes for other than quarterly periods.

Section IV. Amendment

MCC 5.50.275(D) is amended to read:

5.50.275 Redeterminations.

(D) The order or decision of the tax administrator upon a petition for redetermination of redemption and refund becomes final 10 days after service upon the petitioner of notice, unless appeal of the order or decision is filed with the [Transient Lodgings Tax Review] Committee within the 10 days after service of notice.

Section V. Repeal

MCC 5.50.400 is repealed. It is reprinted below for informational purposes.

5.50.400 [Transient Lodgings Tax Review Committee. A Transient Lodgings Tax Review Committee is hereby created to be composed of an accountant, an attorney who may be a County employee, an operator and two lay members. The committee shall select from its members a chairman who shall serve at its pleasure. Three members of the committee shall constitute a quorum. The committee shall keep a record of its transactions. The committee shall be considered to be in the office of the tax administrator and shall meet and keep its files in the administrator's office. The members of the committee shall not, at any time, receive any compensation as members or acting members for their services on the committee. The committee shall be appointed by the Chair of the Board of County Commissioners and shall serve four-year terms, provided that the accountant, the attorney and the operator appointed to the first committee after June 29, 1972, shall serve three-year terms. Thereafter, all terms shall be four years.]

Section VI Amendment

MCC 5.50.450 and 5.50.475 are amended to read:

5.50.450 Appeal to [review] committee. Any person aggrieved by any decision of the tax administrator may appeal to the [Transient Lodgings Tax Review] Committee by filing a notice of appeal with the tax administrator within 10 days of the serving or mailing of the notice of a decision given by the tax administrator. The tax administrator shall fix a time and place for hearing the appeal as prescribed by the [Transient Lodgings Tax Review] Committee in its rules and shall give the appellant 10 days' written notice of the time and place of hearing.

5.50.475 Appeals to Board. Any person aggrieved by any decision of the [Transient Lodgings Tax Review] Committee may appeal to the Board of County Commissioners 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 committee. The tax administrator shall transmit the notice of appeal, together with the file of the appealed matter to the Chair of the Board of County Commissioners, who shall fix a time and place for hearing the appeal from the decision of the committee. The Chair shall give the appellant not less than 10 days' prior written notice of the the time and place of hearing on the appealed matter. Action by the Board on appeals shall be decided by a majority of the members present at the meeting where the appeal is considered.

Section VII Amendment

MCC 5.50.900(F) is amended to read:

5.50.900 Tax penalties and interest.

(F) Any operator who fails to remit the tax levied within the time required by this chapter shall pay the penalties, provided, however, the operator may petition the [Transient Lodgings Tax Review] Committee for waiver and refund of the penalty or any portion thereof and the committee may, if a good and sufficient reason is shown, waive and direct a refund of the penalty or any portion thereof.

Section VIII. Adoption.

This Ordinance, being necessary for the health, safety, and general welfare of the people of Multnomah County, shall take effect on the thirtieth (30th) day after its adoption, pursuant to Section 5.50 of the Charter of Multnomah County.

ADOPTED this 29th day of September, 1988, being the date of its second reading before the Board of County Commissioners of Multnomah County, Oregon.

BOARD OF COUNTY COMMISSIONERS
FOR MULTNOMAH COUNTY, OREGON

By Gladys McAly
Multnomah County Chair

(SEAL)

APPROVED AS TO FORM:

LAURENCE KRESSEL,
County Counsel for
Multnomah County, Oregon

By Laurence Kessel
County Counsel

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