

BEFORE THE BOARD OF COUNTY COMMISSIONERS FOR

MULTNOMAH COUNTY, OREGON

ORDINANCE NO. 171

An Ordinance referring a proposed county ordinance to the voters of Multnomah County at the general election to be held November 7, 1978, increasing transient lodgings tax one percent and dedicating proceeds to promotion of convention business and tourism into Multnomah County, and amending Ordinance No. 56.

MULTNOMAH COUNTY ORDAINS AS FOLLOWS:

Section 1. There shall be submitted to the voters of Multnomah County at that election to be held November 7, 1978, the following proposed amendment to Multnomah County Ordinance No. 56. The election shall be held concurrently with the statewide general election and notice thereof shall be given as is required by law.

Section 2. This Ordinance contains the proposed measure and, when adopted, shall be filed with the Director of the Department of Records and Elections in accordance with Ordinance No. 159.

Section 3. The following measure shall be placed on the appropriate ballot and shall indicate that it is a measure "Referred to the people by the Board of County Commissioners". Brackets indicate language to be deleted and underlines indicate language to be added to the Ordinance.

Ordinance No. 56 is amended as follows:

Section 2. Tax Imposed.

(a) For the privilege of occupancy in any hotel in Multnomah County, Oregon, on and after JULY 15, 1972, each transient shall pay a tax in the amount of five percent (5%) of the rent charged by the operator. The tax constitutes a debt owed by the transient to the county, which is extinguished only by payment by the operator to the county. The transient shall pay the tax to the operator of the hotel at the time the rent is paid. The operator shall enter the tax on his records when rent is collected if the operator keeps his records on the cash accounting basis and when earned if the operator keeps his records on the accrual accounting basis. If rent is paid in installments, a proportionate share of the tax shall be paid by the transient to the operator with each installment. In all cases, the rent paid or charged for occupancy shall exclude the sale of any goods, services and commodities, other than the furnishing of rooms, accommodations, and space occupancy in mobile home parks or trailer parks.

(b) For the privilege of occupancy in any hotel in Multnomah County, Oregon, on and after January 1, 1979, each transient shall pay a tax in the amount of one percent (1%) of the rent charged by

the operator, which tax shall be in addition to the tax imposed by subsection (a) of this section. The tax constitutes a debt owed by the transient to the county, which is extinguished only by payment by the operator to the county. The transient shall pay the tax to the operator of the hotel at the time the rent is paid. The operator shall enter the tax on his records when rent is collected if the operator keeps his records on the cash accounting basis and when earned if the operator keeps his records on the accrual accounting basis. If rent is paid in installments, a proportionate share of the tax shall be paid by the transient to the operator with each installment. In all cases, the rent paid or charged for occupancy shall exclude the sale of any goods, services and commodities, other than the furnishing of rooms, accommodations, and space occupancy in mobile home parks or trailer parks. County revenues from the tax imposed by this subsection, after providing for the cost of administration and any refunds or credits authorized by ordinance, shall be used exclusively for contracting with private organizations for the promotion, solicitation, procurement, and service of convention business and tourism into the County.

August 17, 1978

BOARD OF COUNTY COMMISSIONERS
FOR MULTNOMAH COUNTY, OREGON

By Donna S. Ueh
Chairman

APPROVED AS TO FORM:

By John B. Leahy
John B. Leahy
County Counsel