

BEFORE THE BOARD OF COUNTY COMMISSIONERS

FOR MULTNOMAH COUNTY, OREGON

ORDINANCE NO. 893

An ordinance enacting MCC 5.50.060 (Transient Lodging Tax, Oregon Convention Center Completion Fund) to levy an additional .5% tax to be used by Metro to finance completion of the Oregon Convention center.

Multnomah County ordains as follows:

Section 1. Findings and Purpose

- A. Multnomah County levies a transient lodging tax whose proceeds are largely dedicated to the operation, marketing, and improvement of the Oregon Convention Center and Portland Center for Performing Arts;
- B. Metro is contemplating completion of the Oregon Convention Center; and
- C. The Board will advocate that the METRO Council increase the transient lodging tax by .5% for the Metro region because the Oregon Convention Center benefits the entire region.
- D. The proposed Oregon Convention Center completion will provide needed flexibility for serving the public demand for use of its facilities.

Section 2. Ordinance

MCC 5.50.060 is adopted to read as follows:

**5.50.060 Oregon Convention Center Completion Tax Imposed.**

- (a) For the privilege of occupancy in any hotel in Multnomah County, Oregon,  
after voters have approved issuance of general obligation bonds to finance or

partially finance completion of the Oregon Convention Center, each transient shall pay a tax in the amount of one-half of one percent of the rent charged by the operator, which tax shall be in addition to the tax imposed by MCC 5.50.050 and MCC 5.50.055. 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 installment, 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 furnishings 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 allocated to the Oregon Convention Center Completion Fund, which is hereby created, and used exclusively for the repayment of financing for the completion of the Oregon Convention Center.

- (b) The Oregon Convention Center Completion Fund is subject to the following limitations:

- (1) As used in this section of the Multnomah County Code:

- (A) "The Oregon Convention Center" means that convention, trade show, and visitor facility located at 777 NE Martin Luther King, Jr. Boulevard, Portland, Oregon.
  - (B) "Voters" means the qualified electors of the county or district requesting authorization to issue general obligation bonds to finance or partially finance construction of the completion of the Oregon Convention Center.
  - (C) "Lead Agency" means Metro or its lawful successor.
- (2) Before paying the tax imposed by this chapter, as required by MCC 5.50.175, the operator may deduct an amount equal to five percent of that portion of the tax that is allocated to the Oregon Convention Center Completion Fund. This five percent of the amount attributable to the Oregon Convention Center Completion Fund may be retained by the operator as reimbursement for the operator's expenses in collecting the tax imposed by this chapter.
  - (3) Earnings on proceeds allocated to the Oregon Convention Center Completion Fund shall be credited to the Oregon Convention Center Completion Fund.
  - (4) The tax imposed by MCC 5.50.060 is separate and independent of the taxes imposed by MCC 5.50.050 and MCC 5.50.055. Nothing in MCC 5.50.060 is intended or should be construed as modifying the taxes provided for by those sections.

- (5) The tax authorized by this section 5.50.060 shall terminate upon the completion of payment obligation and retirement of all bonds issued to finance completion of the original design of the Oregon Convention Center that are in whole or part secured by the tax imposed hereunder.

ADOPTED this 18th day of December, 1997, being the date of its second reading before the Board of County Commissioners of Multnomah County, Oregon.



BOARD OF COUNTY COMMISSIONERS  
MULTNOMAH COUNTY, OREGON

  
Beverly Stein, Chair

REVIEWED:

THOMAS SPONSLER, COUNTY COUNSEL  
FOR MULTNOMAH COUNTY, OREGON

By   
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