

ORDINANCE NO. 1333

**AN ORDINANCE AMENDING CODE OF THE CITY OF TILLAMOOK
TITLE III, CHAPTER 35.015, TRANSIENT ROOM TAX DEFINITIONS**

WHEREAS, the Code of the City of Tillamook (CCT) has established Transient Room Tax (TRT) assessment and collection procedures ; and

WHEREAS, the hospitality industry has expanded over the course of time to include alternative taxable accommodations and booking mechanisms for travelers; and

WHEREAS, the Finance Committee reviewed the need for additional language in the code to encompass all applicable tax revenue opportunities; and

WHEREAS, the Tillamook City Council has reviewed the attached proposed amendments to the definitions within the TRT code as detailed in the attached Exhibit A.

NOW THEREFORE, the City of Tillamook ordains as follows:

Section 1: Amendment of the Code of the City of Tillamook (CCT).

The Code of the City of Tillamook (CCT) Title III, Chapter 35.015, Transient Room Tax Definitions, shall be updated to include definitions for "booking service," "transient lodging intermediary", and an expansion of the term "operator," as specified in Exhibit A.

Section 2. Codification.

Provisions of this Ordinance shall amend the Code of the City of Tillamook, and the word "ordinance" may be changed to "code", "article", "section", "chapter" or another word and the sections of the Ordinance may be renumbered, or re-lettered, the City Recorder is authorized to correct any cross-references and any typographical errors.

Section 3. Emergency.

This Ordinance, being necessary for the immediate preservation of the public peace, health and safety, an emergency is declared to exist, and this Ordinance takes effect immediately on its passage and approval.

Passed 1st reading by the Tillamook City Council on this 20th day of February, 2018.

Passed 2nd reading by the Tillamook City Council on this 20th day of February, 2018.

Adopted by the Common Council this 20th day of February, 2018.

Approved by the Mayor this 20th day of February, 2018.

ATTEST:

Suzanne Weber, Mayor

Abigail Donowho, City Recorder

computed.

(E) *Effective date.* This is section retroactive to July 1, 2004. (Ord. 1174, passed 5-6-2002; Ord. 1195, passed 9-20-2004)

TRANSIENT ROOM TAX

35.015 DEFINITIONS.

For the purpose of this subchapter, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

ACCRUAL ACCOUNTING. The operator enters the rent due from a transient on his or her records when the rent is earned, whether or not it is paid.

BOOKING SERVICE means any reservation and/or payment service provided by a person or entity that facilitates a short-term rental transaction between a host and a prospective occupant, and for which the person or entity collects or receives, directly or indirectly through and agent or intermediary, a fee in connection with the reservation and/or payment services provided for the short-term rental transaction. Booking services include directly or indirectly accepting or receiving or facilitating payment, whether or not the person or entity is ultimate recipient of the payment, including through Application Programming Interfaces (APIs) or other computerized devices where third-party providers receive information about a transaction and collect funds for the transient lodging occupancy from an occupant.

CASH ACCOUNTING. The operator does not enter the rent due from a transient on his or her records until rent is paid.

CITY COUNCIL. The City Council of this city.

CONFERENCE CENTER. A facility that is owned or partially owned by a unit of local government, a governmental agency or a nonprofit organization; and meets current membership criteria of the International Association of Conference Centers.

CONVENTION CENTER. A new or improved facility that 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 but not limited to banquet facilities, loading areas and lobby and registration areas; has a total meeting room and ballroom space between one-third and one-half of the total size of the center’s exhibition space; generates a majority of its business income from tourists; has a room-block relationship with the local lodging industry; and is owned by a unit of local government, a governmental agency or a nonprofit organization.

HOTEL. Any structure or any portion of any structure which is occupied or intended or designed

for transient occupancy for 30 days or less for dwelling, lodging or sleeping purposes, and includes any hotel, motel, inn, condominium, tourist home or house, studio hotel, bachelor hotel, lodging house, rooming house, apartment house, public or private dormitory, fraternity, sorority, public or private club, and also means space in mobile home or trailer parks, or similar structure or space or portions thereof so occupied; provided the occupancy is for less than a 30-day period.

LIEN. A charge upon real or personal property for the satisfaction of some debt or duty ordinarily arising by operation of law.

OCCUPANCY. The use or possession, or the right to the use or possession, for lodging or sleeping purposes, of any room or rooms in a hotel or space in a mobile home or trailer park or portion thereof.

OPERATOR. The person who is the proprietor of the hotel in any capacity. Where the **OPERATOR** performs his or her functions through a managing agent of any type or character other than an employee, local site manager, and/or managing agent shall also be deemed an **OPERATOR** for the purposes of this subchapter and shall have the same duties and liabilities as his or her principal. Compliance with the provisions of this subchapter by either the principal or the managing agent shall be considered to be compliance by both.

- (1) Any person who provides transient lodging for occupancy to the general public for compensation. Furnishing accommodations can be done via employees, contractors, agents or any other person allowed to process reservations and accept payment for the transient lodging on behalf of the transient lodging provider; or
- (2) Any person who facilitates the reservations of an accommodation and collects the payment for the transient lodging reservation from the occupant; or
- (3) Any transient lodging provider, transient lodging intermediary, or transient lodging tax collector as defined in ORS 320.300

PERSON. 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.

RENT. The consideration charged, whether or not received by the operator, for the occupancy of space in a hotel, valued in money, goods, labor, credits, property or other consideration valued in money, without any deduction.

RENT PACKAGE PLAN. The consideration charged for both food and rent where a single rate is made for the total of both. The amount applicable to rent for determination of transient room tax under this subchapter shall be the same charge made for rent when consideration is not a part of a package plan. The amount applicable to rent for determination of transient room tax under this subchapter shall be that amount allocated to space rent, taking into consideration a reasonable value of other items in the rent package and taking into consideration the charge for rent when the space is rented separately and not included in a package plan.

TAX. Either the tax payable by the transient or the aggregate amount of taxes due from an operator during the period for which he or she is required to report his or her collections.

TAX ADMINISTRATOR. The City Manager of this city.

TOURISM. Economic activity resulting from tourists.

TOURISM PROMOTION. Any of the following activities: advertising, publicizing or distributing information for the purpose of attracting and welcoming tourists; conducting strategic planning and research necessary to stimulate future tourism development; operating tourism promotion agencies; and marketing special events and festivals designed to attract tourists.

TOURISM PROMOTION AGENCY. Includes an incorporated nonprofit organization or governmental unit that is responsible for the tourism promotion of a destination on a year-round basis. A nonprofit entity that manages tourism-related economic development plans, programs and projects. A regional or statewide association that represents entities that rely on tourism-related business for more than 50% of their total income.

TOURIST. 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 requires the person to travel more than 50 miles from the community of residence, or includes an overnight stay.

TRANSIENT. Any individual who exercises occupancy or is entitled to occupancy in a hotel for a period of 30 consecutive calendar days or less, counting portions of calendar days as full days. The day a **TRANSIENT** checks out of the hotel shall not be included in determining the 30-day period if the **TRANSIENT** is not charged rent for that day by the operator. Any individual so occupying space in a hotel shall be deemed to be a **TRANSIENT** until the period of 30 days has expired unless there is an agreement in writing between the operator and the occupant providing for a longer period of occupancy, or the tenancy actually extends more than 30 consecutive days. In determining whether a person is a **TRANSIENT**, uninterrupted periods of time extending both prior and subsequent to the effective date of this subchapter may be considered. A person who pays for lodging on a monthly basis, irrespective of the number of days in the month, shall not be deemed a **TRANSIENT**.

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. ORS.300 (12)

VISITOR INFORMATION CENTER. A building, or portion of a building, the main purpose of which is to distribute or disseminate information to tourists.
(1977 Code, ' 6-13) (Ord. 893, passed 5-23-1977; Ord. 1196, passed 10-4-2004; Ord. 1289, passed 5-5-2014)

' 35.016 TAX IMPOSED.

For the privilege of occupancy in any hotel, on or after August 1, 2010, each transient shall pay a tax in the amount of 10% of the rent charged by the operator. The tax constitutes a debt owed by the transient to the city, which is extinguished only by payment by the operator to the city. The transient