

AN ORDINANCE AMENDING ORDINANCE NO. 179 AND IMPOSING A TAX ON HOTEL/MOTEL OCCUPANTS WITHIN THE CITY OF TROUTDALE.

WHEREAS, the Common Council finds that Section 2 of Ordinance #179 does not reflect the current rates of the area, and

WHEREAS, it is the desire of the Common Council to maintain these tax rates, and

WHEREAS, the promotion of tourism is a part of the general activity of the City,

NOW, THEREFORE, BE IT ORDAINED BY THE COMMON COUNCIL OF THE CITY OF TROUTDALE THAT ORDINANCE NO. 179 IS HEREBY AMENDED TO READ AS FOLLOWS:

Section 2. TAX IMPOSED


For the privilege of occupancy in any hotel in the City of Troutdale, Oregon, on and after July 15, 1972, each transient shall pay a tax in the amount of six percent (6%) 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 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.

Passed by the Common Council of the City of Troutdale this 14th day of November, 1978.

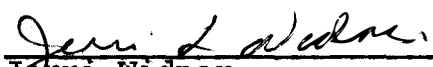
YEAS: 3

NAYS: 1

Signed by the Mayor this 16th day of November, 1978.

  
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Robert M. Sturges, Mayor

ATTEST:

  
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Jerri Widner  
Finance Director/City Recorder