

# ORDINANCE NO. 772

## AN ORDINANCE AMENDING CHAPTER 3.08, TRANSIENT LODGINGS TAX, OF THE TROUTDALE MUNICIPAL CODE

### THE TROUTDALE CITY COUNCIL FINDS:

1. In 1999, the City Council adopted Ordinance 670, increasing the transient lodging tax from six percent (6.0%) to six and ninety-five one hundredths of one percent (6.95%).
2. The transient lodging tax was increased at the request of the Troutdale Chamber of Commerce, which obtained the support of the transient lodging providers in the City that collect and remit the transient lodging tax. The Troutdale Chamber of Commerce needed funding from the City to provide economic and tourism services that benefit the City, including the operation of a visitor center.
3. When the City Council increased the transient lodging tax to six and ninety-five one hundredths of one percent (6.95%), the Council dedicated ninety-five one hundredths of one percent to the Troutdale Chamber of Commerce.
4. Since the adoption of Ordinance 670, the Troutdale Chamber of Commerce has changed its name to the West Columbia Gorge Chamber of Commerce (the "Chamber"). The City continues to provide ninety-five one hundredths of one percent of the transient lodging taxable rent to the Chamber. The Chamber continues to operate the visitor center in Troutdale and promotes Troutdale commerce and tourism.
5. It is in the City's interests to oversee the expenditure of the transient lodging taxable rent that the City collects and remits to the Chamber. Such oversight shall be accomplished by requiring any tourism service provider receiving funds from the City of Troutdale to provide financial data and an annual report designed to demonstrate the achievement of goals relative to the promotion of tourism and commerce in the City of Troutdale.

### NOW, THEREFORE, IT IS ORDAINED BY THE COUNCIL OF THE CITY OF TROUTDALE:

Section 1. Section 3.08.020 of the Troutdale Municipal Code is hereby amended to read as follows:

#### **3.08.020 Tax imposed.**

A. For the privilege of occupancy in any hotel in the city, each transient shall pay a tax in the amount of six and ninety-five one hundredths percent (6.95%) 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 its records when rent is collected if the operator keeps its records on the cash accounting basis and when earned if the operator keeps its 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.

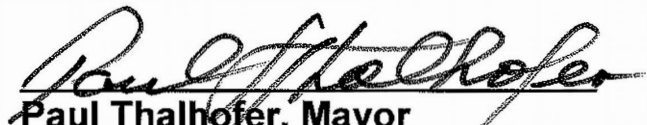
B. The city shall dedicate ninety-five one hundredths of one percent (.95%) of the taxable rent to the West Columbia Gorge Chamber of Commerce. (Ord. 735 § 1 Att. A (part), 2003: Ord. 732 § 1, 2003)

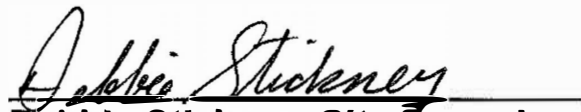
C The West Columbia Gorge Chamber of Commerce shall submit annually without cost to the City of Troutdale: 1) a financial statement using a comprehensive method of accounting approved by the Finance Director of the City of Troutdale and 2) a review of tourism and business related activities. Such submissions shall be presented at a regular meeting of the Troutdale City Council no later than March 1 following the year for which the reviews are required. The City Council can accept, reject or require remedial action after such review by majority vote of the City Council. The West Columbia Gorge Chamber of Commerce shall make all of its books, records and accounts, which in any manner relate to the expenditure of transient lodging tax moneys available to the City for examination or audit upon reasonable notice and upon request of the City Council.

**YEAS: 6**

**NAYS: 1** Councilor Thomas

**ABSTAINED: 0**

  
**Paul Thalhofer, Mayor**  
Dated: February 15, 2006

  
**Debbie Stickney, City Recorder**  
Adopted: February 14, 2006