

ORDINANCE 1059-A

AMENDING ORDINANCE 912-A, RELATING TO A TRANSIENT ROOM TAX, INCREASING THE TAX RATE AND CHANGING THE DISTRIBUTIONS; AND REPEALING AMENDING ORDINANCE 1036-A

Whereas, the City has agreed to provide a permanent funding source for the Chamber of Commerce's Visitors Center, and;

Whereas, the City receives Transient Room Taxes as established in Ordinance No. 912-A, and;

Whereas, Section 2, of Ordinance No. 912-A, provides the rate of Transient Room Tax imposed.

Whereas, Section 15 (d), of Ordinance No. 912-A, provides for distribution of said Transient Room Tax;


NOW, THEREFORE, THE CITY OF WARRENTON ORDAINS SECTION 1. SECTIONS 2 AND 15(d) OF ORDINANCE 912-A ARE AMENDED TO READ AS FOLLOWS:

- **Section 2. Taxed Imposed.** For the privilege of occupancy in any hotel, on or after September 1, 2002, each transient shall pay a tax in the amount of 9% 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. If the operator keeps his records on a cash accounting basis, the operator shall enter the tax on his/her records when rent is collected. If the operator keeps his/her records on the accrual basis, the tax will be recorded when earned. If rent is paid in installments, the transient shall pay a proportionate share of the tax 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, trailer parks, or campgrounds.
- **Section 15 (d). Distribution & Management of Funds.** The City shall deposit 100% of the taxes collected, and imposed by this Ordinance, into the accounts designated below and distributed as follows:
 1. Seventeen and one-half percent (17.5%) of 7% of net taxes collected by the City will be deposited into the Transient Room Tax Fund for tourist promotion, and subsequent distribution to the Lower Columbia Tourism Council.
 2. Seven and one-half percent (7.5%) of 7% of the net taxes collected will be deposited into the Transient Room Tax Fund for the operation of the Chamber of Commerce's Warrenton Visitor Center, and subsequent distribution to the Chamber of Commerce's Warrenton Visitor Center.

3. The City will deposit the balance of the total taxes collected into the appropriate fund in accordance with Oregon Budget Law.

▪ **Section 3.** This Ordinance will take effect September 1, 2002. Ordinance 1036-A is repealed.


PASSED AND ADOPTED THIS 14th DAY OF August 2002.



Mayor, City of Warrenton

Date:

ATTEST:



Manager

8/14/02

Date: