

ORDINANCE NO. 1133-A

Introduced by All Commissioners

AMENDING ORDINANCE NO. 912-A by INCREASING THE TRANSIENT ROOM TAX  
FOR THE CITY OF WARRENTON and REPEALING ORDINANCE  
NOS 1059-A AND 1069-A

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

WHEREAS, Section 2 and Section 15 (d) of Ordinance No. 912-A were amended by Ordinance  
No. 1059-A; and

WHEREAS, Section 15 (d) was further amended by Ordinance No. 1069-A; and

WHEREAS, the City of Warrenton wishes to increase the Transient Room Tax Rate from 9% to  
12% and amend the Distribution & Management of Funds.

NOW, THEREFORE, THE CITY OF WARRENTON ORDAINS AS FOLLOWS:

Section 1. Ordinance No. 1059-A and Ordinance No. 1069-A are hereby repealed.

Section 2. Section 2. of Ordinance No. 912-A shall be replaced with the following language:

**Section 2. TAX IMPOSED:**

For the privilege of occupancy in any hotel, on or after July 1, 2009, each transient shall pay a tax in the amount of 12% 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 3. Section 15(d) of Ordinance No. 912-A shall be replaced with the following language:

**Section 15. (d). DISTRIBUTION & MANAGEMENT OF FUNDS:**

The City shall deposit 32.08 % of the net taxes collected and imposed by this

ordinance into the Transient Room Tax Fund which shall, and as time to time be allocated by the City Commission, be expended in accordance and for purposes consistent with ORS 320.300 - 300.350. The remaining taxes collected and imposed by this ordinance shall be deposited into the General Fund (67.92%)

Section 4. In case any portion or provisions of this ordinance should be held to be invalid for any reason whatsoever by any court, then all other provisions shall be held and considered to be independent of, and separable from, such invalid portions and shall not be affected or rendered void by the invalidity of such other portions.

Section 5. This ordinance shall be in full force and effect as of July 1, 2009.

Adopted by the City Commission of the City of Warrenton this 26th day of May, 2009.

First Reading: May 12, 2009

Second Reading: May 26, 2009

---

Gilbert Gramson, Mayor

ATTEST

---

Linda Engbretson, City Recorder