

**A BILL FOR AN ORDINANCE AMENDING)
SECTION 3.12.030 - TAX IMPOSED, OF THE)
LEBANON MUNICIPAL CODE)**

**Ordinance No. 2264 for 2000
Bill Number 29**

WHEREAS, the City Council for the City of Lebanon finds that it is in the public interest to encourage and support tourism for the city; and

WHEREAS, the City Council further finds that an increase of the transient room tax can and will provide such financial support; and

WHEREAS, the City Council desires to review the imposition of the room tax, and the increase hereby legislated, within five (5) years of the passage of this ordinance to ensure that funds have been collected and expended appropriately for the expansion of tourism for the city;

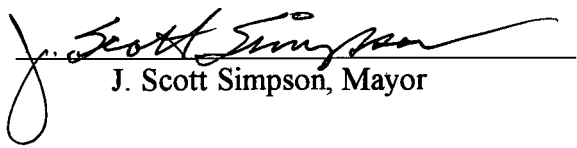
**NOW, THEREFORE, IT IS ORDAINED BY THE CITY OF LEBANON AS
FOLLOWS:**

SECTION 1. Lebanon Municipal Code Section 3.12.030 is hereby amended to read as follows:

Tax Imposed. A transient shall pay a tax in the amount of two dollars per night per room or space of the rent charged for the privilege of occupancy in a hotel in the city or occupancy of a space in a recreational park. No tax shall be charged for occupancy of rooms, rental spaces or units owned or operated by the City of Lebanon. Hereafter, unless otherwise specified, references to "hotel" and "rooms" shall be deemed to include "recreation parks" and "spaces," respectively. The tax constitutes a debt owed by the transient to the city, and the debt is extinguished only when the tax is remitted by the operator to the city. The transient shall pay the tax to the operator at the time rent is paid. The operator shall enter the tax into the record when rent is collected if the operator keeps records on the cash accounting basis and when earned if the operator keeps records on the accrual accounting basis. If the 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, rent paid or charged for occupancy shall include the sale of goods, services or commodities.

SECTION 2. The effective date of this ordinance shall be July 1, 2000.

PASSED by the City Council of the City of Lebanon by a vote of 6 for and 0 against this 10th day of May, 2000.


J. Scott Simpson, Mayor

ATTEST:


City Recorder