



ORDINANCE 2019-002

ADOPTING CHAPTER 3.30 OF THE SHERWOOD MUNICIPAL CODE IMPOSING A LOCAL TRANSIENT LODGING TAX

WHEREAS, ORS 320.350 allows cities, subject to certain requirements, to impose local transient lodging taxes; and

WHEREAS, Washington County imposes a County-wide transient lodging tax via Washington County Code Chapter 3.08; and

WHEREAS, the County remits a portion of that tax to cities in the County, including the City of Sherwood, that request to participate in the distribution of transient lodging tax proceeds collected by the County for transient lodging located within each respective city, pursuant to County Code 3.08.170; and

WHEREAS, after the County amended its transient lodging code, the City entered into an amended Intergovernmental Agreement (IGA) with the County in 2017, which, among other changes, allows for cities within Washington County to impose their own city-level transient lodging taxes in addition to the County-wide transient lodging tax; and

WHEREAS, a number of other cities within Washington County have thereafter imposed their own city-level transient lodging taxes; and

WHEREAS, City Council held a work session on February 20, 2018 to discuss the parameters of a possible City transient lodging tax; and

WHEREAS, it appears to City Council that it is appropriate to impose a City transient lodging tax; and

WHEREAS, City Council therefore finds it necessary and appropriate to enact an ordinance creating a new chapter of its municipal code establishing the city transient lodging tax and setting forth the general terms for its administration and enforcement; and

WHEREAS, the City Council held public hearings on the proposed ordinance on February 5, 2019 and February 19, 2019.

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

Section 1. Findings. After full and due consideration of the information presented at the public hearings, the City Council finds that a new Chapter 3.30 of the Sherwood Municipal Code should be enacted as set forth in Exhibit 1, attached hereto.

Section 2. Approval. The proposed addition to the Sherwood Municipal Code identified in Exhibit 1 is hereby **APPROVED**.

Section 3. Manager Authorized. The City Manager is hereby directed and authorized to adopt rules and to take such other actions as may be necessary to implement this ordinance, including necessary updates to the Municipal Code.

Section 4. Effective Date. This ordinance shall become effective the 30th day after its enactment by the City Council and approval by the Mayor.

Duly passed by the City Council this 19th day of February, 2019.



Keith Mays, Mayor

2/19/2019
Date

Attest:



Sylvia Murphy, MMC, City Recorder

	<u>AYE</u>	<u>NAY</u>
Scott	<input checked="" type="checkbox"/>	_____
Griffin	<input checked="" type="checkbox"/>	_____
Brouse	<input checked="" type="checkbox"/>	_____
Young	<input checked="" type="checkbox"/>	_____
Garland	<input checked="" type="checkbox"/>	_____
Rosener	<input checked="" type="checkbox"/>	_____
Mays	<input checked="" type="checkbox"/>	_____

Chapter 3.30

Local Transient Lodging Tax

3.30.010 Purpose

- A. The purpose of this chapter is to impose a tax upon transient occupants of transient lodging in the City of Sherwood.
- B. The local transient lodging tax imposed by this chapter is in addition to and not in lieu of the Washington County transient lodging tax collected within the corporate limits of the City.
- C. The local transient lodging tax imposed by this chapter is in addition to and not in lieu of any State transient lodging tax.

3.30.020 Definitions

As used in this chapter, unless the context requires otherwise:

“Accrual accounting” means that the transient lodging tax collector enters the rent due from a transient on his or her records when the rent is earned, whether or not it is paid.

“Cash accounting” means the transient lodging tax collector does not enter the rent due from a transient on his or her records until the rent is paid.

“City Manager” means the City Manager of the City of Sherwood, or his or her designee.

“Collection reimbursement charge” means the amount a transient lodging tax collector may retain as reimbursement for the costs incurred by the transient lodging tax collector in collecting and reporting a transient lodging tax and in maintaining transient lodging tax records.

“Occupancy” means the use or possession, or the right to the use or possession, for lodging or sleeping purposes, of any space, or portion thereof, in transient lodging.

“Rent” means any consideration rendered for the sale, service, or furnishing of transient lodging.

“Tax Administrator” means the Finance Director of the City of Sherwood, Oregon, or his or her designee.

“Transient” means any person who exercises occupancy or is entitled to occupancy in transient lodging for a period of less than 30 consecutive calendar days, counting portions of calendar days as full days. The day an individual checks out of the transient lodging is not included in determining the 30-day period if the individual is not charged rent for that day. Any such individual so occupying or entitled to occupy space in transient lodging shall be deemed a transient for purposes of this chapter until the period of 29 days has elapsed, unless there is an

agreement in writing between the transient lodging tax collector and the transient providing for a longer period of occupancy. In determining whether a person is a transient, uninterrupted periods of time extending both prior and subsequent to the effective date of the ordinance codified in this chapter may be considered. A human being who pays for lodging on a monthly basis, irrespective of the number of days in such month, shall not be deemed a "transient".

"Transient lodging" means:

- a. Hotel, motel and inn dwelling units that are used for temporary overnight human occupancy;
- b. Spaces used for parking recreational vehicles or erecting tents during periods of human occupancy; or
- c. Houses, cabins condominiums, apartment units or other dwelling units, or portions of any of these dwelling units, used for temporary human occupancy.

"Transient lodging intermediary" means a person other than a transient lodging provider that facilitates the retail sale of transient lodging and:

- a. Charges for occupancy of the transient lodging;
- b. Collects the consideration charged for occupancy of the transient lodging; or
- c. Receives a fee or commission and requires the transient lodging provider to use a specified third-party entity to collect the consideration charged for occupancy of the transient lodging.

"Transient lodging provider" means a person who furnishes transient lodging, and includes a person who operates a transient lodging facility, whether in the capacity of owner, managing agent, lessee, sublessee, mortgagee in possession, licensee, concessionaire, or any other capacity.

"Transient lodging tax collector" means a transient lodging provider or a transient lodging intermediary.

3.30.030 Tax Imposed; Rate and Computation; Collector Reimbursement

- A. For the privilege of occupancy in any transient lodging within the corporate limits of the City on or after April 1, 2019, each transient shall pay a tax of three percent (3%) of the rent.
 1. The tax must be computed on the total retail price, including all charges other than taxes, paid by a person for occupancy of the transient lodging.
 2. The total retail price paid by a person for occupancy of transient lodging that is part of a travel package may be determined by reasonable and verifiable standards from books and records kept in the ordinary course of the transient lodging tax collector's business.

3. The tax shall be collected by the transient lodging tax collector that collects the consideration charged for occupancy of the transient lodging or that receives a fee or commission and requires the transient lodging provider to use a specified third-party entity to collect the consideration charged for occupancy of the transient lodging.
 4. The tax imposed by this subsection is in addition to and not in lieu of any other local transient lodging tax collected within the corporate limits of the City.
- B. The transient lodging tax collector may withhold a collection reimbursement charge of five percent of the amount collected under subsection A of this section.

3.30.040 Travel Packages

- A. If a separate fee is charged for a service and the service is optional, that fee is not subject to the tax imposed by this chapter.
- B. If a separate fee is charged for a service and the service is not optional, or if the value of a service is included in the normal lodging rate, the amount allocated to the service is subject to the tax imposed by this chapter.
- C. If the provider offers a lodging package that includes something that is not associated with the actual lodging or is provided by a third party, only the regular lodging rate that would have been charged absent the package item is subject to the tax imposed by this chapter.
- D. Any allocation made for the City's local transient lodging tax shall be consistent with the allocation for the State transient lodging tax.

3.30.050 Exemptions

No tax imposed by this chapter shall be imposed on dwelling units described in ORS 320.308.

3.30.060 Collection of Tax by Transient Lodging Tax Collectors

- A. The tax constitutes a debt owed by the transient to the City that is extinguished only by payment to the transient lodging tax collector or to the City.
- B. The transient shall pay the tax to the transient lodging tax collector at the time the rent is paid.
- C. No transient lodging tax collector shall advertise that the tax or any part of the tax will be assumed or absorbed by the transient lodging tax collector, or that it will not be added to the rent, or that, when added, any part will be refunded.
- D. The amount of tax shall be separately stated upon the transient lodging tax collector's business records, including lodging receipts provided to transients.
- E. The transient lodging tax collector shall enter the tax on the transient lodging tax collector's records when rent is collected if the transient lodging tax collector keeps records on the cash accounting basis or, if the transient lodging tax collector keeps records on the accrual accounting basis, when rent is earned. If rent is paid in

installments, the transient shall pay a proportionate share of the tax to the transient lodging tax collector with each installment.

- F. The tax collected or accrued by the transient lodging tax collector, or which should have been charged by the transient lodging tax collector, constitutes a debt owing by the transient lodging tax collector to the City.
- G. In all cases of credit or deferred payment of rent for transient lodging, the payment of tax to the transient lodging tax collector may be deferred until the rent is paid. A transient lodging tax collector is not liable for the tax until credits are paid or deferred payments are made. The deferral allowed by this subsection does not excuse a transient lodging tax collector from liability for any failure to collect the tax due.
- H. A transient lodging tax collector shall not collect, report or remit amounts of the transient lodging tax imposed by this chapter in amounts smaller than one cent. Fractions of cents calculated as an amount of tax that is collectable, reportable or remittable may be ignored.
- I. If, for any reason, the tax due is not paid by the transient to the transient lodging tax collector, the Tax Administrator may require that such tax be paid by the transient directly to the City.

3.30.070 Rules and Regulations.

A. The Tax Administrator shall administer and enforce provisions of this chapter and has the power to adopt rules and regulations not inconsistent with this chapter as may be necessary to aid in the administration and enforcement of this chapter.

B. Prior to the adoption of rules and regulations, the Tax Administrator shall (1) give public notice of its intent to adopt rules and regulations, (2) provide copies of the proposed rules and regulations to interested parties, and (3) either provide not less than 15 days for persons to submit data or written comments on the proposed rules and regulations, or conduct a public hearing on the proposed rules and regulations. Additional public notice shall be given when rules and regulations have been finally adopted. Copies of current rules and regulations shall be made available to the public upon request.

C. Unless the context requires otherwise, references to "this chapter" herein includes any rules and regulations duly adopted by the Tax Administrator.

3.30.080 Registry

- A. Every person engaging or about to engage in business as a transient lodging tax collector for a transient lodging in the City shall register with the City on a form provided by the Tax Administrator. A transient lodging tax collector engaged in business at the time the ordinance codified in this chapter is adopted must register not later than 30 calendar days after the effective date of the ordinance codified in this chapter. A transient lodging tax collector starting business after the ordinance codified in this chapter is adopted must register within 15 calendar days after commencing business. The

privilege of registration after the date of imposition of the tax does not relieve any person from the obligation of payment or collection of the tax regardless of registration status.

- B. Registration forms shall require, and the person registering with the City shall provide, the name under which the transient lodging tax collector transacts or intends to transact business, the location of the place or places of business, and such other information as may be required by the Tax Administrator to facilitate the collection of the tax. The registration shall be signed by the transient lodging tax collector.
- C. The Tax Administrator shall, within 15 business days after submittal of a completed registration form, issue without charge a certificate of authority to each registrant to collect the tax, together with a duplicate thereof for each additional place of business of each registrant. Certificates shall be non-assignable and nontransferable and shall be surrendered immediately to the Tax Administrator upon the cessation of business at the location named, or upon its sale or transfer. Each certificate and duplicate shall state the place of business to which it is applicable and shall be prominently displayed therein so as to be seen and come to the notice readily of all occupants and persons seeking occupancy.
- D. The certificate shall state, at minimum, the following:
 - 1. The name of the transient lodging tax collector;
 - 2. The address of the transient lodging;
 - 3. The date upon which the certificate was issued; and
 - 4. This statement: "This Transient Lodging Registration Certificate signifies that the person named has fulfilled the requirements of the transient lodgings tax chapter of the Sherwood Municipal Code by registering with the Tax Administrator for the purpose of collecting from transients and remitting the lodging tax. This certificate does not authorize any person to conduct any unlawful business or to conduct any lawful business in an unlawful manner, or to operate a transient lodging without strictly complying with all applicable laws, including, but not limited to, those requiring a permit from any board, commission, department or office of the City. This certificate does not constitute a permit."

3.30.090 Due Dates and Returns

- A. The taxes imposed by this chapter and collected by a transient lodging tax collector, less the collection reimbursement charge, are due and payable to the Tax Administrator, on a quarterly basis, on or before the last day of the month following the end of the calendar quarter, or, if the last day is not a business day, the first business day thereafter. All taxes not remitted by the day they are due are delinquent.
- B. Transient lodging tax collectors shall file, with the quarterly tax payment, or, if there is no tax payment due for a given quarter, at the time the tax payment would have been due, a return for that quarter's tax collections. The return shall be filed with the Tax

Administrator and shall be on a form prescribed by the Tax Administrator. The return shall reflect the amount of tax collected or otherwise due for the period for which the return is filed. At the discretion of the Tax Administrator, it may also be required to reflect:

1. The total rentals upon which the tax is collected or otherwise due;
 2. Gross receipts of the transient lodging tax collector for the period;
 3. The amount of rents exempt, if any;
 4. An explanation in detail of any discrepancies; and
 5. Such other information as may otherwise be necessary for the administration of this chapter.
- C. The transient lodging tax collector or his/her designee shall deliver the quarterly tax payment and return to the Tax Administrator at its office either by personal delivery, via a website portal, or by United States Mail. If the return and taxes are mailed, the postmark shall be considered the date of delivery for determining delinquency.
- D. At any time before the due date, the Tax Administrator may, for good cause, extend the due date for making any return and/or payment of tax for up to 30 days after the date the tax would have become due but for the extension. Further extensions must be approved by the City Manager. A transient lodging tax collector who is granted an extension shall pay a fee of three percent per month of the unpaid tax without proration for a fraction of a month. If a return is not filed, and the tax and interest due is not paid by the end of the extension, then the interest shall become a part of the tax for computation of penalties under this chapter.
- E. The Tax Administrator may require a transient lodging tax collector to file returns and to remit taxes on other than a quarterly basis if, in the exercise of the reasonable discretion of the Tax Administrator, the change in payment schedule is needed to ensure payment or to facilitate collection of taxes in an individual case. Any change in schedule under this section shall be stated in writing delivered to the transient lodging tax collector at least 20 days in advance of the schedule change.

3.30.100 Penalties and Interest; Liens

- A. A transient lodging tax collector who fails to remit the full amount of the tax imposed and due by this chapter prior to delinquency shall pay a late payment penalty of 10 percent of the amount of the portion of the tax that is unpaid as of the delinquency date, which penalty is owed in addition to the amount of the tax due.
- B. If the transient lodging tax collector does not pay the delinquent amount of tax due and the 10 percent late payment penalty within 30 days following the delinquency date, the transient lodging tax collector shall pay a second late payment penalty of 15 percent of the portion of the tax that remains unpaid as of the date that is 30 days following the delinquency date, which penalty is owed in addition to the remaining unpaid amount of the tax and first late payment penalty.

- C. If the Tax Administrator determines that the nonpayment is on account of fraud or intent to evade the provisions of this chapter or any rules or regulations adopted pursuant to this chapter, a penalty of 25 percent of the amount of the tax due shall be added thereto in addition to the penalties stated in subsections A and B of this section.
- D. In addition to the penalties imposed, a transient lodging tax collector who fails to remit a tax imposed by this chapter shall pay interest at the rate of one percent per month or a fraction thereof without proration for portions of a month, on the amount of the tax due, exclusive of penalties, from the date on which the remittance first became delinquent until paid.
- E. Every penalty imposed and such interest as accrues under the provisions of this section shall be merged and become a part of the tax herein required to be paid.
- F. Within 10 days of notice of the imposition of a late payment penalty, a transient lodging tax collector may petition the Tax Administrator for waiver or refund of any penalty or portion thereof. The Tax Administrator may, if a good and sufficient reason is shown that such failure is not due to willful neglect, waive or refund the penalty in full or in part.
- G. The City may record a lien in the City's lien docket against any real property owned by the transient lodging tax collector in the City as to any delinquent remittances by the transient lodging tax collector.

3.30.110 Deficiencies

- A. If the Tax Administrator determines that a transient lodging tax collector's return or remittance of tax is missing, incomplete or otherwise incorrect, the Tax Administrator may compute and determine the amount of tax due based upon the facts contained in the transient lodging tax collector's return, if any, or any other source of information. Any deficiency in the payment of tax due is due and payable immediately upon delivery of a notice of the deficiency from the Tax Administrator to the transient lodging tax collector, at which time the deficiency amount owed is also delinquent. The Tax Administrator will apply any penalty and interest relating to the deficiency amount owed as set forth in this chapter.
- B. In making a deficiency determination, the Tax Administrator may offset any overpayment the transient lodging tax collector has against any deficiency, penalty or interest the transient lodging tax collector owes.
- C. The Tax Administrator shall deliver the transient lodging tax collector a written notice of any deficiency determination.
- D. Except in the case of fraud or willful intent to evade this chapter or the rules and regulations adopted pursuant to this chapter, every deficiency determination shall be made and notice of the deficiency determination delivered to the transient lodging tax collector within three years after the last day of the month following the end of the month for which the amount is proposed to be determined or within three years after the return is filed, whichever period is later. In the case of fraud or willful intent to

evade this chapter or the rules and regulations adopted pursuant to this chapter, every deficiency determination shall be made and notice of the deficiency determination delivered to the transient lodging tax collector within 10 years after the last day of the month following the close of the period for which the amount is proposed to be determined or within 10 years after the return is filed, whichever period is later.

- E. A transient lodging tax collector who receives a notice of deficiency determination from the Tax Administrator may petition for redetermination and refund of any overpayment. The petition must be made in writing and delivered to the Tax Administrator within 10 days of the transient lodging tax collector's receipt of the notice of a deficiency determination. If a timely petition for redetermination is not received by the Tax Administrator, the deficiency determination is final. If a timely petition for redetermination is received by the Tax Administrator, a redetermination will occur as provided in this chapter.

3.30.120 Redetermination

- A. Any person affected by a determination under SMC 3.30.110 may file a petition for redetermination with the Tax Administrator within 10 days of delivery of notice of the tax deficiency determination. Payment in full of all taxes, penalties and interest determined by the Tax Administrator to be due is a prerequisite to filing a petition for redetermination and refund. Filing a petition for redetermination and refund is a prerequisite to seeking judicial review and the determination shall be final if no petition is timely filed.
- B. If a petition for redetermination and refund is filed within the allowable period, the Tax Administrator shall reconsider the determination, and, if the petition requests, shall grant the petitioner an oral hearing and shall provide at least 10 days' notice of the time and place of the hearing, unless the Tax Administrator and petitioner agree otherwise. The Tax Administrator may continue the hearing from time to time as may be necessary.
- C. The Tax Administrator may decrease or increase the amount of the original determination as a result of the hearing. If the Tax Administrator increases the amount of the original determination, such increase is due upon delivery of a written notice of the increase to the petitioner.
- D. After considering the petition and all available information, the Tax Administrator shall issue a redetermination decision and mail the decision to the petitioner.

3.30.130 Security

The Tax Administrator, whenever the Tax Administrator deems it necessary to ensure compliance with this chapter, may require any transient lodging tax collector to deposit with the Tax Administrator security in the form of cash, bond, or other security acceptable to the Tax Administrator. The amount of the security shall be fixed by the Tax Administrator, but shall not be greater than two times the transient lodging tax collector's estimated average quarterly tax liability for the period for which the transient lodging tax collector files returns, determined in a

manner the Tax Administrator deems proper, or \$5,000, whichever amount is less. The amount of security may be increased or decreased by the Tax Administrator within the limitation of this section.

3.30.140 Refunds

- A. If a transient lodging tax collector concludes that the transient lodging tax collector has paid more tax, penalty or interest than is due, the transient lodging tax collector may file a claim in writing stating the facts upon which the claim is founded. The claim shall be filed with the Tax Administrator within one year from the date of payment. The claim shall be made on forms provided by the Tax Administrator. If the claim is approved by the Tax Administrator, the excess amount paid shall be credited against any amounts then due and payable from the transient lodging tax collector and the balance refunded to the transient lodging tax collector within 14 business days of the date the Tax Administrator concludes that the refund is due. The transient lodging tax collector has the burden of proving the facts that establish the basis for a refund. This section is not applicable to any amount determined by the Tax Administrator to be due pursuant to the determination provisions of SMC 3.30.110.
- B. If a transient concludes that he or she paid more tax than is due, the transient may file a claim in writing stating the facts upon which the claim is founded. The claim shall be filed with the Tax Administrator within one year from the date of payment. If the claim is approved by the Tax Administrator, the excess amount collected shall be refunded to the transient within 14 business days of the date the Tax Administrator concludes that the refund is due. The transient has the burden of proving the facts that establish the basis for a refund.

3.30.150 Deposit and Expenditure of Funds

The Tax Administrator shall deposit all money collected pursuant to this chapter into a special revenue fund designated by the City Council to be allocated for expenditures in a manner consistent with state law.

3.30.160 Records and Audit

- A. Each transient lodging tax collector shall keep records, render statements and comply with rules adopted by the Tax Administrator with respect to the tax imposed by this chapter. The records and statements required by this section must be sufficient to show whether there is a tax liability under this chapter. These records shall be retained by the transient lodging tax collector for a period of at least three years and six months after they are created.
- B. The Tax Administrator may examine, during normal business hours, the books, papers, and accounting records relating to rentals of any transient lodging tax collector, after reasonable notification to the transient lodging tax collector, and may investigate the business of the transient lodging tax collector in order to verify the accuracy of any

return made, or if no return is made by the transient lodging tax collector, to ascertain and determine the amount required to be paid.

- C. A formal audit of all of the transient lodging tax collectors' records may be conducted at the discretion of the Tax Administrator. The transient lodging tax collector shall comply with all requests by the Tax Administrator in a timely manner. If, under this formal audit, it is determined that any transient lodging tax collector has underpaid the taxes due by three percent or more, the transient lodging tax collector shall pay his/her prorated portion of the total audit costs. Should the Tax Administrator, in his/her sole discretion, conduct or cause to be conducted individual audits in addition to or in lieu of the audit described above, and should that individual audit determine that the audited transient lodging tax collector has underpaid the taxes due by three percent or more, the transient lodging tax collector shall pay the total individual audit costs.
- D. Records, reports, and returns submitted to the Tax Administrator are exempt from disclosure to the full extent provided by state law. Nothing in this section shall be construed to prohibit:
 - 1. The disclosure to, or the examination of, financial records by City officials, employees, or agents for the purpose of administering or enforcing the terms of this chapter, or collecting taxes imposed under the terms of this chapter, or collecting City business license fees;
 - 2. The disclosure to the taxpayer or his/her authorized representative of financial information, including amounts of transient lodging taxes, penalties, or interest, after filing of a written request by the taxpayer or his/her authorized representative and approval of the request by the Tax Administrator;
 - 3. The disclosure of the names and addresses of any person to whom a transient occupancy registration certificate has been issued;
 - 4. The disclosure of general statistics in a form which would prevent the identification of financial information regarding any particular taxpayer's return or application; or
 - 5. The disclosure of financial information to the City Attorney or other legal representative of the City to the extent the Tax Administrator deems disclosure or access necessary for the performance of the duties of advising or representing the City.

3.30.170 Notice

In case of service by mail of any notice required by this chapter, the service is complete three days after deposit with the United States Post Office.

3.30.180 Appeals

Any person aggrieved by any decision of the Tax Administrator may appeal to the City Manager by filing a notice of appeal with the Tax Administrator within 15 days after the serving of the notice of the Tax Administrator's decision. The Tax Administrator shall transmit the notice,

together with the file of the appealed matter, to the City Manager, who shall fix a time and place for hearing the appeal. The City Manager shall give the appellant not less than 15 days' written notice of the time and place for hearing the appeal. The City Manager may continue the hearing from time to time as necessary. The City Manager shall render a decision in writing and mail it to the appellant within 15 days after the close of the hearing. Appeals from any determination made by the City Manager are solely and exclusively by writ of review to the Circuit Court of Washington County, as provided in ORS 34.010 to 34.100.

3.30.190 Violations and Penalty

- A. A person who violates a provision of this chapter commits a Class B violation.
- B. Each transient lodging transaction for which tax, penalty or interest otherwise due is not paid shall be deemed a separate violation.
- C. Each day a person fails to register as a transient lodging tax collector shall be deemed a separate violation.
- D. A finding that a person has committed a violation of this chapter shall not act to relieve the person from the provisions of this chapter.
- E. If a court finds that a transient lodging tax collector collected the tax imposed by this chapter and intentionally failed to remit the tax proceeds to the City when required by this chapter, the amount of penalty may be increased up to 10 times the normal penalty imposed for a Class B violation. All amounts listed as room tax in bills or invoices issued by the transient lodging tax collector shall be considered tax collected by the transient lodging tax collector, unless the transient lodging tax collector received no payment on the bill or invoice.

3.30.200 Collection by City; Compromise.

A. Except in the case of fraud or willful intent to evade this chapter or the rules and regulations adopted pursuant to this chapter, the City may bring legal action to collect any amounts owed to the City under this chapter within three years after any tax or any amount of tax required to be collected becomes due and payable, or at any time within three years after any determination becomes final, whichever is later. In the case of fraud or willful intent to evade this chapter or the rules and regulations adopted pursuant to this chapter, the City may bring legal action to collect any amounts owed to the City under this chapter within 10 years after any tax or any amount of tax required to be collected becomes due and payable, or at any time within 10 years after any determination becomes final, whichever is later.

B. The Tax Administrator may, after consultation with the City Attorney, adjust or enter into a settlement as regards any amount believed to be due if, as a result of a bankruptcy filing, foreclosure, bona fide legal or factual dispute or similar circumstance, it is in the best interest of the City.

3.30.210 Remedies Cumulative

Any fines pursuant to this chapter are in addition to, and not in lieu of, any other civil, criminal or administrative penalty, sanction, or remedy otherwise authorized by law.

3.30.220 Intergovernmental Agreement

The City Council may enter into an Intergovernmental Agreement with Washington County whereby the County is responsible for the administration, collection, distribution, and/or enforcement of the tax authorized under this chapter, either in full or in part. The terms of that agreement shall apply in lieu of and shall supersede conflicting provisions of this chapter, but shall not be construed as repealing any provision of this chapter.