

ORDINANCE NO. 93-O-342.B

AN ORDINANCE AMENDING ORDINANCE NO. 80-O-342 (TRANSIENT ROOM TAX), SECTION 1 (DEFINITIONS), SECTION 2 (TAX IMPOSED), AND SECTION 14 (ADMINISTRATION) OF THE CITY OF BROOKINGS. [Effective December 21, 1993]

Sections:

- Section 1. Ordinance Identified.
- Section 2. Amendment to Section 1 - Definitions.
- Section 3. Amendment to Section 2 - Tax Imposed.
- Section 4. Amendment to Section 14 - Administration.

The city of Brookings ordains as follows:

Section 1. Ordinance Identified. This ordinance amends Ordinance No. 80-O-342, enacted July 9, 1980, and titled, "An ordinance providing for a six percent (6%) transient room tax for the city of Brookings; providing administrative procedures for collection of same; and further, establishing violations of such and penalties therefor."

Section 2. Amendment to Section 1 - Definitions. Ordinance 80-O-342, Section 1, Subsections A and C are hereby amended to read as follows:

Section 1. Definitions.

A. "Hotel" means any structure, or any portion of any structure which is occupied or intended or designed for transient occupancy for 30 days or less for dwelling, lodging, or sleeping purposes, and includes any hotel, motel, inn, condominium, tourist home or house, studio hotel, bachelor hotel, lodging house, rooming house, apartment house, public or private dormitory, fraternity, sorority, public or private club, and also means space in mobile home or trailer parks (including recreational vehicle, tent trailer and tent camping parks), or similar structures or space or portions thereof so occupied, provided such occupancy is for less than a 30-day period.

C. "Occupancy" means the use or possession, or the right to the use or possession for lodging or sleeping purposes of any room or rooms in a hotel, or space in a mobile home or trailer park, (including recreational vehicle, tent trailer and tent camping park), or portion thereof.

Section 3. Amendment to Section 2 - Tax Imposed. Ordinance 80-O-342, Section 2 is hereby amended to read as follows:

Section 2. Tax Imposed. For the privilege of occupancy in any

hotel, on or after the 1st day of August, 1980, each transient shall pay a tax in the amount of six per cent of the rent charged by the operator. For recreational vehicle, tent trailer and tent camping with self-pay slots, the tax shall be increased and assessed to the closest \$.25 interval. 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 when the rent is collected if the operator keeps his records on the cash accounting basis and when earned if the operator keeps his 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, other than the furnishing of rooms, accommodations, and space occupancy in mobile home parks or trailer parks.

Section 4. Amendment to Section 14 - Administration. Ordinance 80-O-342, Section 14, Subsection A is hereby amended to read as follows:

Section 14. Administration.

A. Disposition and Use of Transient Room Tax Funds. All proceeds derived by the city of Brookings from the transient room tax funds shall be deposited and kept in the general fund of the city of Brookings, except that 75% of the transient room tax collected from the Oregon State Park System shall be dedicated for maintenance of Azalea City Park.

First Reading:

Second Reading:

Passage:

Effective Date:

Signed by me in authentication of its passage this _____ day of _____, 1993.

Tom Davis _____

Mayor

ATTEST:

Beverly S. Shields
City Recorder