

BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR TILLAMOOK COUNTY, OREGON

In the Matter of an Ordinance Imposing)
A 10% Transient Lodging Tax (TLT))
Within Tillamook County; Providing for)
Up to a 9% TLT Credit within Cities;) ORDINANCE #74
Creating a Promotion and Tourism) Amendment #2
Fund; Providing for Collection and)
Enforcement; and Establishing)
Penalties)

The Board of Commissioners for Tillamook County ORDAINS as follows:

Section 1. Title

This ordinance shall be known as the Tillamook County TLT Authorizing Ordinance.

Section 2. Definitions

Except where the context otherwise requires, the definitions given in this section govern the construction of this ordinance.

- (a) "Board" means the Board of County Commissioners of Tillamook County.
- (b) "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.
- (c) "Conference center" means a facility that:
 - (A) Is owned or partially owned by a unit of local government, a governmental agency or a nonprofit organization; and
 - (B) Meets the current membership criteria of the International Association of Conference Centers.
- (d) "Convention center" means a new or improved facility that:
 - (A) Is capable of attracting and accommodating conventions and tradeshow from international, national and regional markets requiring exhibition space, ballroom space, meeting rooms and any other associated space, including without limitation banquet facilities, loading areas and lobby and registration areas;

(B) Has a total meeting room and ballroom space between one-third and one-half of the total size of the center's exhibition space;

(C) Generates a majority of its business income from tourists;

(D) Has a room-block relationship with the local lodging industry; and

(E) Is owned by a unit of local government, a governmental agency or a nonprofit organization.

(e) "County transient lodging tax" means the tax imposed under this ordinance.

(f) "Person" means any individual, firm, partnership, joint venture, association, social club, fraternal organization, fraternity, sorority, public or private dormitory, joint stock company, corporation, estate, trust, business trust, receiver, trustee, syndicate, or any other group, or combination acting as a unit, or other organization or entity.

(g) "Tax Administrator" means the Board of County Commissioners of Tillamook County, or the person it so designates.

(h) "Tourism" means economic activity resulting from tourists.

(i) "Tourism promotion" means any of the following activities:

(A) Advertising, publicizing or distributing information for the purpose of attracting and welcoming tourists;

(B) Conducting strategic planning and research necessary to stimulate future tourism development;

(C) Operating tourism promotion agencies; and

(D) Marketing special events and festivals designed to attract tourists.

(j) "Tourism promotion agency" includes:

(A) An incorporated nonprofit organization or governmental unit that is responsible for the tourism promotion of a destination on a year-round basis.

(B) A nonprofit entity that manages tourism-related economic development plans, programs and projects.

(C) A regional or statewide association that represents entities that rely on tourism-related business for more than 50 percent of their total income.

(k) "Tourism-related facility" means:

(A) A conference center, convention center or visitor information center; and

(B) Other improved real property that has a useful life of ten (10) or more years and has a substantial purpose of supporting tourism or accommodating tourist activities.

(l) "Tourist" means a person who, for business, pleasure, recreation or participation in events related to the arts, heritage or culture, travels from the community in which that person is a resident to a different community that is separate, distinct from and unrelated to the person's community of residence, and that trip:

(A) Requires the person to travel more than fifty (50) miles from the community of residence; or

(B) Includes an overnight stay.

(m) "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 that are used for temporary human occupancy.

(n) "Transient lodging intermediary" means a person or business, other than a transient lodging provider, that facilitates the retail sale of transient lodging and:

(A) Charges for occupancy of the transient lodging; or

(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.

(o) "Transient lodging provider" means a person that furnishes transient lodging, whether in the capacity of owner, managing agent, lessee, sub-lessee, mortgagee in possession, licensee, concessionaire, or any other capacity.

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

(q) "Visitor information center" means a building, or a portion of a building, the main purpose of which is to distribute or disseminate information to tourists.

Section 8. Payment of Tax

When a return is required under this ordinance, the transient lodging tax collector required to make the return shall remit the tax due to the Tax Administrator at the time fixed for filing the return.

Section 9. Amounts Held in Trust

Every transient lodging tax collector required to collect the tax imposed by Section 4 of this ordinance shall be deemed to hold the amount collected in trust for Tillamook County and for payment to the Tax Administrator in the manner and at the time provided by Section 8.

Section 10. Enforcement

At any time the transient lodging tax collector required to collect the tax fails to remit any amount deemed to be held in trust for the County of Tillamook, the county may enforce collection by rules and regulations enacted under the Implementing Ordinance described in Section 3 of this ordinance.

Section 11. Distribution of Monies Received

All monies received by the Tax Administrator pursuant to this ordinance, and interest thereon, shall be paid to the County Treasurer to be held in a designated fund to be known as the Transient Lodging Tax Fund and distributed as directed by the Board in a manner consistent with Section 12.

Section 12. Use of Revenue

(a) Seventy percent (70%) of the net revenue generated from the tax imposed by this ordinance shall be used in the manner determined by the Board to:

- (A) Fund tourism promotion or tourism-related facilities;
- (B) Finance or refinance the debt of tourism-related facilities and pay reasonable administrative costs incurred in financing.

(b) The balance of the net revenue shall be used first to reimburse the Tillamook County General Fund for its costs and expenses incurred in the collection, enforcement and administration of the transient lodging tax; and thereafter the remaining balance is to be deposited in the Tillamook County Road fund to be used for the maintenance of county roads, subject to the following:

- (A) For maintenance on county roads, including county roads within cities, work will be accomplished on a priority basis as determined by the County Public Works Director, after receiving input from the County Road Advisory Committee and the Board.

Section 13. Severability

If any section, subsection, paragraph, sentence, clause or phrase of this ordinance, or any part thereof, is for any reason held to be unconstitutional or otherwise invalid, such decision shall not affect the validity of the remaining portions of this ordinance or any part thereof. The Board hereby declares that it would have passed each section, subsection, subdivision, paragraph, sentence, clause, or phrase thereof, irrespective of the fact that any one or more sections, subsections, subdivisions, paragraphs, sentences, clauses or phrases be declared unconstitutional or otherwise invalid.

Section 14. Penalties

Violation of any of the provisions of this Ordinance shall be a Class A violation, with a maximum penalty of two thousand dollars (\$2,000) in fines.

Section 15. Effective Date

This ordinance amendment shall take effect on the ninetieth (90th) day after the date of its adoption.

Date of First Reading: February 5, 2020.

Date of Second Reading: February 19, 2020.

DATED this 19th day of February, 2020.

BOARD OF COUNTY COMMISSIONERS
FOR TILLAMOOK COUNTY, OREGON

	Aye	Nay	Abstain/Absent
<u>Bill Baertlein</u> Bill Baertlein, Chair	✓	—	—
<u>Mary Faith Bell</u> Mary Faith Bell, Vice Chair	✓	—	—
<u>David Yamamoto</u> David Yamamoto, Commissioner	✓	—	—

ATTEST: Tassi O'Neil, County Clerk

By [Signature]
Special Deputy

APPROVED AS TO FORM:

[Signature]
Joel W. Stevens, County Counsel

