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CJ2020-00126

## BEFORE THE BOARD OF COUNTY COMMISSIONERS

## FOR TILLAMOOK COUNTY, OREGON

In the Matter of Extending the ) Deadline to File Transient Lodging Tax ) Return Due to COVID-19 Emergency ) 0RDER #<u>20^02</u>9

This matter came before the Tillamook County Board of Commissioners on June 17, 2020. The Board of Commissioners, being fully apprised, finds as follows:

- 1. Each person or business that collects payment for occupancy of transient lodging is required to register, collect the tax, and file quarterly returns with Tillamook County Community Development.
- 2. The next quarterly return for April 1, 2020 through June 30, 2020 is due on July 31, 2020.
- 3. Under the emergency powers granted by ORS Chapter 401, on March 14, 2020 the Board of Commissioners signed Resolution #R-20-005 designating a State of Emergency within Tillamook County due to the spread of the COVID-19 virus.
- 4. Tillamook County hospitality industry businesses are being severely financially impacted by the COVID-19 virus.
- 5. The deadline to file the transient lodging tax quarterly return for January 1, 2020 through March 31, 2020 was previously extended to July 31, 2020 by Order #20-014.

NOW, THEREFORE, IT IS HEREBY ORDERED, that:

- 6. The deadline to file the transient lodging tax quarterly returns for January 1, 2020 through March 31, 2020 and April 1, 2020 through June 30, 2020 shall remain July 31, 2020. However, payment of taxes from said returns shall be due as stated in Sections 7 and 8.
- 7. The deadline to pay the transient lodging tax for April 1, 2020 through June 30, 2020 is extended to October 31, 2020. Late fees and interest shall not accrue for this return between July 31, 2020 and October 31, 2020.
- 8. The deadline to pay the transient lodging tax for January 1, 2020 through March 31, 2020, which was previously extended by Order #20-014, is extended again to October 31, 2020. Late fees and interest shall not accrue for this return between July 31, 2020 and October 31, 2020.

DATED this 17th day of June, 2020.

BOARD OF COMMISSIONERS FOR TILLAMOOK COUNTY, OREGON

Bauth Bill

Bill Baertlein, Chair

Mary Faith Bell, Vice Chair

David Yamamoto, Commissioner

ATTEST: Tassi O'Neil, County Clerk BY: Special Deputy

Nay Absent/Abstain Aye APPROVED AS TO FORM: Stevens, County Counsel loel W.

