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**INDEXING INFORMATION**

**Affected Parties Names:**

**COOS COUNTY**

**Subject of Document :** Brief description, minutes, contracts, orders, etc.

**ORDINANCE 20-07-004-L**

**Resolution or Order #:** Example: 18-2-156-X

**Document Remarks:**

**ORDINANCE IMPOSING A 9.5% TRANSIENT LODGING TAX**

**Date of Meeting or of Document:** "Date Only"

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BOARD OF COMMISSIONERS  
COUNTY OF COOS  
STATE OF OREGON

An Ordinance of Coos County                    )  
Imposing a 9.5% Transient Lodging        )  
Tax in the Charleston Area and            )  
Amending the County Code to Add        ) ORDINANCE 20-07-004L  
Article Twelve, Division Three         )  
Imposing the Tax                            )

WHEREAS; a local transient lodging tax is a tax imposed by a local government on the sale, service or furnishing of transient lodging; and

WHEREAS, transient lodging includes hotel, motel and inn dwelling units that are used for temporary overnight human occupancy; spaces used for parking recreational vehicles or erecting tents during periods of human occupancy; or houses, cabins, condominiums, apartment units or other dwelling units, or portions of any of these dwelling units that are used for temporary human occupancy;

WHEREAS, ORS 320.350 provides that the County may impose a new local transient lodging tax if at least seventy percent (70%) of the net revenue shall be used to fund tourism promotion or tourism-related facilities or certain debt-related expenses and no more than thirty percent(30%) of net revenue may be used for county services;

WHEREAS, the County finds that the Charleston Area, as set forth in Attachment "A" in Exhibit "A," would be benefitted from the imposition of a transient lodging tax that will be used to promote the unique characteristics of the area, and for tourism related facilities in accordance with ORS 320.350; and

WHEREAS, the County finds that the following unique characteristics of the Charleston Area justify the imposition of a local transient lodging tax specifically within the Charleston Area:

- A. The Charleston Area contains unique natural and cultural resources that make the area a tourist destination. From

the stunning, rugged coastline of Cape Arago, to the calm estuary backwaters of South Slough, the Charleston Area presents unique opportunities for recreation and tourism.

B. The Charleston Area is also unique politically. The Charleston Area includes large unincorporated communities. The unincorporated communities in this area are unable to directly levy taxes for the promotion of tourism and for the creation of tourism facilities in the area. The transient lodging tax imposed by this Ordinance would provide the Charleston Area with new opportunities for enhancing tourism and the economic vitality of the area. Additionally, because code enforcement in the Charleston Area represents a significant portion of the County's code enforcement efforts generally, the transient lodging tax imposed by this Ordinance will also be used to supplement the County's efforts to enforce the Coos County Code.

NOW THEREFORE, BASED ON THE FOREGOING, THE BOARD OF COMMISSIONERS FOR THE COUNTY OF COOS ORDAINS AS FOLLOWS:

SECTION 1.                    TITLE

This ordinance shall be known as Ordinance 20-07-004L, an ordinance amending the Coos County Code to impose a 9.5% Transient Lodging Tax (TLT) within the Charleston Area.

SECTION 2.                    AUTHORITY

This Ordinance is enacted pursuant to ORS 203.035, ORS 203.055, and ORS 320.300 et seq.

SECTION 3.                    PURPOSE

The purpose of this Ordinance is to impose a 9.5% TLT within the Charleston Area if the electors of Coos County approve the proposed tax in the upcoming November, 2020 election.

SECTION 4.                    ADOPTION

Exhibit "A", attached hereto and incorporated herein by this reference, is adopted as an amendment to the Coos County Code as Article Twelve - County Taxes, Division Three - Coos County Tax on Transient Lodging in the Charleston Area.

/ / /

SECTION 5.

REPEALER

Ordinance 91-01-002L, the ordinance which adopted the Coos County Code, and all amendments thereto, are hereby repealed to the extent they conflict with this Ordinance.

SECTION 6.

SAVINGS CLAUSE

The amendment of the Coos County Code shall have no effect on existing litigation and shall have no effect on any action or proceeding pending on the date of adoption of this ordinance.

SECTION 7.

SEVERANCE CLAUSE

If any section, subsection, provision, clause or paragraph of this Ordinance shall be adjudged or declared by any court of competent jurisdiction to be unconstitutional or invalid, such judgment shall not affect the validity of the remaining portions of this Ordinance; and it is hereby expressly declared that every other section, subsection, provision, clause or paragraph of this Ordinance enacted, irrespective of the enactment or validity of the portion thereof declared to be unconstitutional or invalid, is valid.

SECTION 8.

EFFECTIVE DATE

Pursuant to ORS 203.035 and 203.055, this ordinance shall be referred to the electors as a county measure in the election of November, 2020. This ordinance shall become effective only upon approval of a majority of those electors voting on the proposed ordinance. If approved, the ordinance shall become effective at 12:01 .m. on the 1<sup>st</sup> day of January, 2021.

ADOPTED this 4th day of August, 2020.

ATTEST

Bobbi Brooks  
Recording Secretary

BOARD OF COMMISSIONERS  
Mark Call  
Chair

APPROVED AS TO FORM  
Nathaniel Johnson  
Office of Legal Counsel

Robert Bob Man  
Commissioner  
John Hunt  
Commissioner

1<sup>st</sup> Reading: July 21, 2020

2<sup>nd</sup> Reading: August 4, 2020

Emergency Adoption: \_\_\_\_\_

Effective Date: \_\_\_\_\_

**EXHIBIT A**

ARTICLE TWELVE - COUNTY TAXES

DIVISION THREE - COOS COUNTY TAX ON TRANSIENT LODGING IN THE CHARLESTON AREA

[Adopted as Division Three of Article Twelve on \_\_\_\_\_, 20\_\_]

SECTION 12.03.010                      TITLE

Ordinance Imposing a Coos County Tax on Transient Lodging in the Charleston Area.

SECTION 12.03.020                      PURPOSE

The purpose of this Division is to impose a 9.5% transient lodging tax (TLT) in the Charleston Area; provide for collection and enforcement; and establish penalties.

SECTION 12.03.030                      WHERE TAX IS IMPOSED

This tax shall be imposed in the "Charleston Area," as further described in Attachment A hereto.

SECTION 12.03.040                      USE OF TRANSIENT LODGING TAX FUNDS

- (1) No less than seventy percent (70%) of all tax revenue received from lodging tax collectors shall be used to fund tourism promotion and tourism-related facilities in the Charleston Area.
- (2) The balance of the tax revenue shall be deposited into a fund dedicated for Coos County Code enforcement costs. The Coos County General Fund shall be reimbursed from this dedicated fund for its costs and expenses incurred in the collection, enforcement and administration of the transient lodging tax. The remaining balance of the fund shall be dedicated exclusively to costs associated with enforcing the provisions of the Coos County Code.

SECTION 12.03.050                      IMPLEMENTING ORDINANCE AUTHORIZATION

The Board may, by separate ordinance(s), promulgate additional definitions, rules and regulations necessary or convenient for

the administration, collection, refund and enforcement of this ordinance.

SECTION 12.03.060

DEFINITIONS

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

- (1) Board means the Board of County Commissioners of Coos County.
- (2) County means Coos County.
- (3) Intermediary means a person, other than a provider, who facilitates the retail sale of transient lodging and:
  - a. Charges for the occupancy of the transient lodging; or
  - b. Collects the rent from the occupant; or
  - c. Receives a fee or commission and requires the provider to use an application programming interface, or an otherwise specified third-party entity, to collect the rent.
- (4) Lodging Tax Collector means a provider or intermediary who has registered with the Tax Administrator and has received a Certificate of Tax Registration.
- (5) Occupancy means the right to the use or possession of any space in transient lodging for dwelling, lodging, or sleeping purposes for up to 30 days.
- (6) Occupant means any individual who exercises occupancy or is entitled to occupancy in transient lodging for a period of 30 consecutive calendar days or less, counting portions of calendar days as full days. The day an occupant checks out of the lodging shall not be included in determining the 30-day period, if the occupant is not charged rent for that day by the lodging tax collector. Any such individual so occupying space in a lodging shall be deemed to be an occupant until the period of 30 days has expired, unless there is an agreement in writing between the lodging tax collector and the occupant providing for a longer period of occupancy. In determining whether a person is an occupant, uninterrupted periods of time extending both prior and subsequent to the effective date hereof may be considered. A person who pays for lodging on a monthly basis, irrespective of the number of days of such month, shall not be deemed an occupant.
- (7) Person means any individual, firm, partnership, joint venture, limited liability company, corporation, limited

- liability partnership, association, host, social club, fraternal organization, fraternity, sorority, public or private dormitory, joint stock company, estate, trust, business trust, receiver, trustee, syndicate, or any other group or combination acting as a unit.
- (8) Provider means a person who furnishes transient lodging for occupancy to the general public for compensation.
- (9) Rent means the consideration paid or payable by an occupant for the occupancy of space in transient lodging valued in money, goods, labor, credits, property, or other consideration. If a separate fee is charged for services, goods, or commodities, and the fee is optional, that fee is not included in rent.
- (10) Tourism Promotion means:
- (a) Advertising, publicizing or distributing information for the purpose of attracting and welcoming tourists; or
  - (b) Conducting strategic planning and research necessary to stimulate future tourism development;
  - (c) Operating tourism promotion agencies; or
  - (d) Marketing special events and festivals designed to attract tourists.
- (11) "Tourism-Related Facilities" means:
- (a) A conference center, convention center, or visitor information center; or
  - (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.
- (12) Transient Lodging or Transient Lodging Facilities means:
- (a) Hotel, motel, or inn dwelling units that are used for occupancy by the general public; or
  - (b) Spaces used for overnight parking of recreational vehicles, space in a mobile home or trailer park or placement of tents during periods of occupancy by the general public; or
  - (c) Houses, duplexes, multiplexes, cabins, condominiums, apartment units, public or private dormitory, fraternity, sorority, public or private club, houseboats, trailers, or other dwelling units, or portions of any of these dwelling units that are used for occupancy by the general public.
- (13) Transient Lodging Tax Review Committee means the Board of County Commissioners or a committee composed of three (3) qualified persons appointed by the Board.

- (14) Tax or TLT or Transient Lodging Tax means the transient lodging tax herein authorized.
- (15) Tax Administrator means the Board of County Commissioners or the qualified person it so designates to receive returns and tax payments pursuant to this Division.

SECTION 12.03.070

TAX IMPOSED

The County hereby imposes a transient lodging tax within the Charleston Area as follows: Each lodging tax collector shall pay a transient lodging tax in the amount of 9.5% of the rent. The occupant shall pay the transient lodging tax with the rent to the lodging tax collector. Administration of the tax herein imposed shall be set forth in a separate ordinance.

SECTION 12.03.080

EXEMPTIONS

The transient lodging tax imposed under Section 12.03.070 above shall not apply to:

- (1) A dwelling unit in a hospital, health care facility, long-term care facility or any other residential facility that is licensed, registered or certified by the Oregon Department of Human Services or the Oregon Health Authority;
- (2) A dwelling unit in a facility providing treatment for drug or alcohol abuse or providing mental health treatment;
- (3) A dwelling unit, the consideration for which is funded through a contract with a government agency and the purpose of which is to provide emergency or temporary shelter;
- (4) A dwelling unit at a nonprofit youth or church camp, nonprofit conference center, or other nonprofit facility. A non-profit lodging facility must be owned by an Internal Revenue Code 501(c) exempt organization and not be operated for profit; or
- (5) A dwelling unit that is leased or otherwise occupied by the same person for a consecutive period of 30 days or more during a year. The requirements of this subsection are satisfied even if the physical dwelling unit changes during the consecutive period, if;
  - a. All dwelling units occupied are within the same facility; and
  - b. The person paying consideration for the lodging is the same person throughout the consecutive period.

12.03.090

VIOLATIONS; PENALTIES

Violation of any of the provisions of this Ordinance shall constitute a Class A Violation, subject to a maximum penalty of \$2,000.00 for each day a violation occurs.

**Attachment "A" to Article Twelve, Division Three**

**Charleston Transient Lodging Tax Zone**

The area constituting the Charleston Transient Lodging Tax Zone is described as follows:

Being all of Township 26 South, Range 14 West of the Willamette Meridian, Coos County, Oregon. Also Sections 6, 7, 18, 19, 30 & 31 of Township 26 South Range 13 West of the Willamette Meridian. Also Section 36 of Township 25 Range 14 West of the Willamette Meridian. Also Sections 30 & 31 of Township 25 South, Range 13 West of the Willamette Meridian, all being located in Coos County, Oregon, SAVE AND EXCEPT: pursuant to ORS 203.040, any lands located in the above described property lying within the City Limits of the City of Coos Bay or any other incorporated city.

\*Pursuant to ORS 203.040, lands not currently lying inside an incorporated city shall cease to be a part of the Charleston Transient Lodging Tax Zone upon incorporation into a city.

# Attachment "A" Map of Charleston Transient Lodging Tax

## CHARLESTON TRANSIENT LODGING TAX ZONE

