

City of Pendleton, Oregon Ordinance No. 2795

ORDINANCE No. 2795

AN ORDINANCE TO LEVY AN EIGHT (8%) PERCENT LODGING ROOM TAX; AND TO PROVIDE THE ADMINISTRATIVE PROCEDURES FOR COLLECTION OF SAME. (As amended by Ordinances No.2853, 2875, 3162, 3279, 3360, 3411, 3418, 3423, 3561, 3637, 3670, 3734, 3780, 3816, 3826, 3830, 3847, 3852, 3925, 3946, 3985, 3986, 3992)

Enacted August 3, 1976; last amended December 6, 2022.

CITY OF PENDLETON ORDAINS AS FOLLOWS:

SECTION 1. DEFINITIONS.

The following definitions apply in this chapter.

A. Convention Center Eastside Expansion Project (TPAC) means a capital improvement project of the Convention Center which was constructed beginning in 2014 and was funded with procurement of a loan, in an amount estimated to be \$825,000 principal, plus interest, payable over a period of 15 years.

B. Occupancy means the right to the use or possession of any space in transient lodging for dwelling, lodging or sleeping purposes for less than 30 days.

C. 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.

D. 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.

E. 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.

F. Short-Term Rental means a house, duplex, multi-plex, apartment, condominium, houseboat, trailer or other residential dwelling unit where a person rents a guest bedroom or the entire residential dwelling unit for transient lodging occupancy. Generally, a short-term rental is zoned residential or has a building occupancy that only allows for residential use.

G. Short-Term Rental Hosting Platform means a business or other person that facilitates the retail sale of transient lodging by connecting occupants with transient lodging providers, either online or in any other manner. Short-term rental hosting platforms are transient lodging intermediaries.

H. Tax Administrator (or “Administrator”) means the Finance Director of the City of Pendleton, or its designee, which may include the Oregon Department of Revenue. If the city utilizes the Oregon Department of Revenue as its tax administrator, it will comply with ORS 305.620 in that it will follow the rules adopted by the Department of Revenue regarding the administration, collection, enforcement and distribution of transient lodging taxes.

I. TLT or tax means the transient lodging tax and the Tourism Promotion Assessment Charge

J. Tourism Promotion Assessment Charge (TPAC) means a charge for the privilege of occupancy in a lodging facility with its revenue supporting tourism promotion and tourism facilities.

K. Transient Lodging or Transient Lodging Facilities means:

- (1) Hotel, motel, and inn dwelling units that are used for temporary overnight human occupancy;
- (2) Spaces used for overnight parking of recreational vehicles or placement of tents during periods of human occupancy; or
- (3) Houses, cabins, condominiums, apartment units or other dwelling units, or portions of any of these dwelling units that are used for temporary human occupancy.

L. Transient Lodging Intermediary means a person other than a transient lodging provider that facilitates the retail sale of transient lodging and:

- (1) Charges for occupancy of the transient lodging;
- (2) Collects the consideration charged for occupancy of the transient lodging; or
- (3) 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.

M. Transient Lodging Provider means a person that furnishes transient lodging.

N. Transient Lodging Tax Collector means a transient lodging provider or transient lodging intermediary.

(Former Section 1, as amended by Ordinance No.3162, passed April 7, 1981; Ordinance No.3279, passed December 6, 1983; Ordinance No.3360, passed June 3, 1986; Ordinance No.3423, passed June 21, 1988; and Ordinance No.3561, passed April 15, 1997; Ordinance No. 3637 passed February 6, 2001; Ordinance 3670 passed July 16, 2002; Ordinance No. 3734, passed November 21, 2006, Ordinance No. 3780, passed January 20, 2009, Ordinance No. 3816, passed September 6, 2011; Ordinance No. 3830 passed December 18, 2012 Ordinance No. 3925 passed July 24, 2018, and deleted by Ordinance 3985, passed September 21, 2021)

(Section 1 (formerly 2), as amended by Ordinance No.3162, passed April 7, 1981; Ordinance No.3418, passed April 5, 1988; Ordinance No. 3847, passed April 15, 2014; Ordinance No. 3852, passed August 5, 2014; Ordinance No. 3925, passed July 24, 2018; Ordinance No. 3946 passed September 3, 2019, Ordinance 3985, passed September 21, 2021, Ordinance 3992, passed December 6, 2022.)

SECTION 2. TAXES IMPOSED.

- A. Lodging Tax (TLT). Effective upon passage and subsequent amendments, each occupant shall pay a TLT in the amount of eight percent (8%) of the rent. The occupant shall pay the TLT with the rent to the transient lodging tax collector. TLT amounts shall be rounded down to the nearest cent. The transient lodging tax collector shall maintain records of all rent charged and TLT payments received. If rent is paid in installments, a proportionate share of the TLT shall be paid by the occupant to the transient lodging tax collector with each installment unless the occupant pays the entire amount with the first payment.
- B. Tourism Promotion Assessment Charge (TPAC).

- (1) Effective upon passage, each occupant shall pay a tourism promotion assessment (TPAC) in the amount of \$2.00 per night per paid space in a mobile home park, trailer park and campsite space, and for occupancy in a lodging pay \$4.00 per night per paid occupancy.

- C. Bills, receipts or invoices provided to occupants shall list the TLT and TPAC separately and must accurately state the amount of each. All amounts listed as TLT or TPAC on invoices, bills or receipts must be reported as TLT or TPAC and, after collection, must be turned over to the city, less the seven percent (7%) administrative charge.”

(Section 2 (formerly 3), as amended by Ordinance No.2853, passed December 7, 1976; Ordinance No.3423, passed June 21, 1988; Ordinance 3670, passed July 16, 2002; Ordinance No. 3734, passed November 21, 2006; Ordinance No. 3816, passed September 6, 2011; Ordinance. No. 3816 will be repealed January 1, 2014; Ordinance No. 3826, passed August 7, 2012; Ordinance No. 3830 passed on December 18, 2012; Ordinance 3847 passed on April 15, 2014; Ordinance 3852 passed on August 5, 2014; Ordinance No. 3925 passed July 24, 2018, Ordinance No. 3946, passed September 3, 2019, Ordinance 3985, passed September 21, 2021, Ordinance 3986, passed December 7, 2021, Ordinance 3992, passed December 5, 2022.)

SECTION 3. COLLECTION OF TAX BY LODGING TAX COLLECTOR.

A. Every transient lodging tax collector shall collect the TLT or TPAC at the time rent is paid, unless an exemption applies. The tax collected or accrued by the lodging tax collector constitutes a debt owing by the lodging tax collector to the City. If payment is by credit card, for purposes of this section, payment is made at the time credit card information is provided to the transient lodging tax collector, not when the transient lodging tax collector ultimately receives credit for the transaction. While holding the payment in trust for the city, a transient lodging tax collector may commingle the tax proceeds with the transient lodging tax collector’s funds, but the transient lodging tax collector is not the owner of tax proceeds, except that, when a return is filed, the transient lodging tax collector becomes the owner of the administrative fee authorized to be retained. Transient lodging tax collectors may choose to file returns and remit payment based on amounts accrued but not yet collected. The transient lodging tax collector is liable for any TLT or TPAC that should have been collected from the occupant, except in cases of nonpayment of rent by the occupant.

B. Upon request of the city, transient lodging tax collectors must provide all physical addresses of transient lodging facilities within the city limits and the related contact information, including the name and mailing address, of the general manager, agent, owner, host or other responsible person for the location. (Section 3 (formerly 4), as amended by Ordinance No. 3946, passed September 3, 2019; Ordinance 3985, passed September 21, 2021, Ordinance 3992, passed December 6, 2022.)

SECTION 4. SHORT-TERM RENTAL HOSTING PLATFORM FEES.

A hosting platform for short-term rentals may collect a fee for booking services in connection with short-term rentals only when those short-term rentals are lawfully registered as operators with the city and possess a certificate of authority at the time the short-term rental is occupied.

SECTION 5. LIABILITY FOR TAX AND ASSESSMENT.

Transient lodging providers who receive any portion of the rent for transient lodging and transient lodging intermediaries that provide booking service are both transient lodging tax collectors and are jointly and severally liable for the tax.

(Section 5, as amended by Ordinance No. 3925 passed July 24, 2018, and Ordinance No. 3946, passed September 3, 2019, Ordinance 3985, passed September 21, 2021.)

SECTION 6. EXEMPTIONS.

No TLT or TPSC assessment shall be imposed upon:

- A. 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;
- B. A dwelling unit in a facility providing treatment for drug or alcohol abuse or providing mental health treatment;
- C. A dwelling unit that is used by members of the general public for temporary human occupancy for fewer than 30 days per year;
- D. 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;
- E. A dwelling unit at a nonprofit youth or church camp, nonprofit conference center or other nonprofit facility; or
- F. A dwelling unit that is leased or otherwise occupied by the same person for a consecutive period of 30 days or more during the year. The requirements of this subsection are satisfied even if the physical dwelling unit changes during the consecutive period, if:
 - (1) All dwelling units occupied are within the same facility; and
 - (2) The person paying consideration for the transient lodging is the same person throughout the consecutive period.

(Section 6, as amended by Ordinance No. 3985, passed September 21, 2021.)

SECTION 7. REGISTRATION OF LODGING TAX COLLECTOR; FORM AND CONTENTS; EXECUTION; CERTIFICATE OF AUTHORITY; BUSINESS LICENSE REQUIRED.

- A. Every person engaging or about to engage in lodging facility business as a lodging tax collector in this City shall register with the tax administrator on a form provided by the City. Lodging tax collectors must register within 15 calendar days after commencing business. The registration form shall require the transient lodging provider to provide the name of the business, any separate business addresses, and other information as the tax administrator may require to implement this Chapter. Transient lodging providers who own or operate transient lodging facilities in Pendleton shall provide the address of the lodging facility. The registration form shall be signed by the transient lodging provider. The tax administrator shall, within 15 days after registration, issue without charge a certificate of authority to collect the TLT and TPAC. The transient lodging provider's obligation to collect the TLT and TPAC is imposed once rent for transient lodging is paid, even if the registration form has not been filed or if the certificate has not been issued. If the rent transaction is facilitated online, the certificate of authority must be able to be viewed by the occupant by clicking on a link to the certificate of authority at a reasonable place during the payment transaction.
- B. Registration shall set forth the name under which a lodging tax collector transacts or intends to transact business, the location of her or his place or places of business, and such other information to facilitate registration as the City Finance Director may require. The registration shall be signed by the lodging tax provider. Upon change of any of the required information, effective on the date of the change, the lodging tax provider will be required to file a current registration within 5 business days.

- C. The tax administrator shall, within 10 days after registration, issue without charge, a certificate of authority to each registrant to collect the tax from the occupant, together with a duplicate thereof for each additional place of business of each registrant. Certificates shall be non-assignable and nontransferable. Each certificate and duplicate shall state the place of business to which it is applicable, and shall be prominently displayed in that place so as to be seen and readily come to the notice of all occupants and persons seeking occupancy. Said certificate shall, among other things, state the following:

- (1) The name of the transient lodging provider;
- (2) The address of the transient lodging facility;
- (3) The date the certificate was issued; and
- (4) The certificate number as assigned by the tax administrator.

- D. In addition to the other requirements of this Section, a Lodging Tax Provider must have a current City of Pendleton Business License.

(Section 7, as amended by Ordinance No.2853, passed December 7, 1976, Ordinance No. 3925 passed July 24, 2018; and Ordinance No. 3946, passed September 3, 2019; Ordinance 3985, passed September 21, 2021.)

SECTION 8. REMITTANCES AND RETURNS.

- A. Transient lodging tax collectors must submit a completed tax return form to the tax administrator on or before the last day of the month following the end of each calendar quarter, reporting the amount of tax due during the quarter and accompanied by remittance of all tax collected, less a five percent administration fee. The return shall be filed in such form as the tax administrator may prescribe. The tax administrator if they deem it necessary in order to ensure payment or facilitate collection by the City of the amount of taxes in any individual case, may require returns and payment of the amount of taxes on other than monthly periods.
- B. The transient lodging tax collector is entitled to the administration fee. If a transient lodging facility has multiple owners, they are not entitled to retain additional fees.
- C. Remittances are delinquent if not made by the last day of the month in which they are due.
- D. Returns shall show the gross rents collected, taxable rents, the total amount of TLT and TPAC collected and the amount of the administrative fee retained by the transient lodging tax collector. Returns shall also show the exempt and excluded rents and the basis for exemptions and exclusions.
- E. The person required to file the return shall deliver the return, together with payment of the amount of the tax due, to the tax administrator, to the appropriate office, either by personal delivery, by mail, or by electronic tax return filed through a reporting and payment portal furnished by the tax administrator, or its designee. If the return is mailed, the postmark shall be considered the date of delivery.
- F. The tax administrator may extend the time for making any return or remittance of the tax by up to 30 days. No further extension shall be granted, except by the city council. Any transient lodging tax collector to whom an extension is granted shall pay interest at the rate of five per cent per month on the amount of the remittance due without proration for a fraction of a month. If a return is not filed, and the remittance and interest due is not paid by the end of the extension granted, then the interest shall become a part of the tax for computation of penalties.

(Section 8, as amended by Ordinance No.2853, passed December 7, 1976; Ordinance No. 3734, passed November 21, 2006; and Ordinance No. 3946, passed September 3, 2019; Ordinance 3985, passed September 21, 2021.)

SECTION 9. PENALTIES AND INTEREST.

- A. Original delinquency. Any lodging tax collector who has not been granted an extension of time for remittance of tax due and who fails to remit any tax imposed by this Chapter on or before the due

date will pay a penalty of 10 percent of the tax due in addition to the tax. There is no grace period between the due date and the assessment of a penalty and interest; the day following the due date is considered to be the delinquent date.

- B. Continued delinquency. Any lodging tax collector who fails to pay in full on or before the due date of an original delinquency notice will pay a second delinquency penalty of 15 percent of the amount of the tax due plus all penalty and interest assessments at the time of the continued delinquency calculation.
- C. Fraud. If the Administrator determines that the nonpayment of any amount due under this Chapter is due to fraud or intent to evade the provisions thereof, a penalty of 25 percent of the tax will be added in addition to the penalties stated in paragraphs A. and B. of this Section and interest stated in paragraph D. of this Section. This penalty is calculated on the entire amount due, including any penalties and interest previously assessed at the time of the calculations.
- D. Interest. In addition to the penalties imposed, any lodging tax collector who fails to file or pay any tax imposed by this ordinance will pay interest at the rate of 1 percent per month or fraction thereof without proration for portions of a month, on the amount of the tax due from the first day following the original due date. Interest will be compounded monthly until the amount due is paid in full.
- E. Penalties and interest merged with tax. Every penalty imposed and such interest as accrues under the provisions of this Section will be merged with and become a part of the tax required to be paid. If delinquency continues, requiring additional penalty and interest calculations, previously assessed penalty and interest are added to the tax due. This amount becomes the new base for calculating new penalty and interest amounts. This merging continues each month until the full balance is paid.
- F. Petition for waiver. Any lodging tax collector who fails to pay the tax within the time stated must pay the tax, penalties and interest assessed; however, the lodging tax collector may petition the Administrator for waiver and refund or credit of all or part of the penalty assessed and the Administrator may, if a good and sufficient reason is shown, waive some or all of the penalty assessment. Interest will not be waived except by written policy.
- G. Any violation of this ordinance by a lodging tax provider, intermediary or tax collector, shall be subject to a civil penalty as provided in section 17 of this ordinance. Each booking transaction or fee collected shall be considered a separate violation.
- H. Every penalty imposed, and any interest that accrues, becomes a part of the financial obligation required to be paid and remitted to the tax administrator.
- I. Interest and penalties paid to the tax administrator under this section shall be distributed to the city's General Fund.

(Section 9, as amended by Ordinance No. 3946, passed September 3, 2019; Ordinance 3985, passed September 21, 2021, Ordinance 3992, passed December 6, 2022.)

SECTION 10. DEFICIENCY DETERMINATIONS – FRAUD, EVASION, LOCAL TAX TRUSTEE DELAY;

A. Deficiency Determination. The tax administrator may review tax returns and adjust the amount due based on the information in the return, on information obtained during a review or audit of records, or on the basis of other evidence. In the event of a deficiency, the tax administrator shall provide notice of the deficiency to the transient lodging tax collector, who shall remit deficiencies within 10 business days of the deficiency notice. Notice may be by personal delivery or certified or registered mail.

- (1) In reviewing and adjusting tax returns, the tax administrator shall offset any amount received in excess of the remittances due against any shortages in remittances.
- (2) Except in the case of fraud or intent to evade the TLT, notice of deficiency determinations shall be issued within three years of the period for which the deficiency determination is made.
- (3) The time to remit deficient payment amounts under this section shall be extended if the local tax trustee timely requests a redetermination.

B. Fraud – Refusal to Collect – Evasion. If any transient lodging tax collector fails to collect, report or remit the tax as required, submits a fraudulent return, or otherwise violates or attempts to violate this chapter, the tax administrator shall estimate the tax due, and calculate the amount owing from the transient lodging tax collector for tax remittance, interest and penalties and provide notice to the transient lodging tax collector of the assessment. The determination and notice shall be made and mailed within three years of the discovery by the tax administrator of the violation. The determination is due and payable upon receipt of notice and shall become final 10 business days after the date notice was delivered if no petition for redetermination is filed.

(Section 10, as amended by Ordinance No. 3946, passed September 3, 2019; Ordinance 3985, passed September 21, 2021.)

SECTION 11. REDETERMINATIONS.

- A. Any person affected by a deficiency determination may file a petition for redetermination with the tax administrator within 10 business days of service of notice of the tax deficiency. A determination becomes final if a petition for redetermination is not timely filed.
- B. If a petition for redetermination is filed within the allowable period, the tax administrator shall reconsider the determination and grant an oral hearing if requested. The petitioner shall be allowed at least 20 business days to prepare for the hearing.
- C. After considering the petition and all available information, the tax administrator shall issue a redetermination decision and mail the decision to the petitioner. During the redetermination process, the tax administrator may agree to a compromise of the amount due if there is a good faith dispute over the amount owing.
- D. The decision of the tax administrator on redetermination becomes final and payment is due 10 business days after the decision is mailed unless the petitioner files an appeal to the city council within that time. The appeal shall be filed with the tax administrator. The city council’s decision shall be final when reduced to writing and mailed to the petitioner and all amounts due must be paid within 10 business days of mailing of the city council decision.

(Section 11, as amended by Ordinance No. 3946, passed September 3, 2019; Ordinance 3985, passed September 21, 2021.)

SECTION 12. SECURITY FOR COLLECTION.

- A. The city may bring legal action to collect on any amounts owed to the city under this chapter within three years after remittance is due to the city or within three years after any determination becomes final.
- B. The city is entitled to collect reasonable attorneys’ fee in any legal action brought to collect on amount owed to the city under this chapter.

(Section 12, as amended by Ordinance No. 3946, passed September 3, 2019; Ordinance 3985, passed September 21, 2021.)

SECTION 13. LIENS

- A. The tax imposed by this Ordinance, together with the interest and penalties herein provided, shall be and, until paid, remain a lien from the date of docketing by the Tax Administrator with the City Finance Director in the city lien docket, against all real property occupied by the Lodging Facility. This lien shall have priority over all other liens and encumbrances of

any character. The lien may be foreclosed upon and the property sold as may be necessary to discharge the lien in the manner prescribed in ORS 223.505 through 223.595.

- B. The tax imposed by this Ordinance, together with the interest and penalties herein provided, shall be and, until paid, remain a lien from the date of docketing by the Tax Administrator with the City Finance Director, against all personal property owned or possessed by the Lodging Facility. The lien may be foreclosed on as provided by local, state or federal law.
- C. The tax imposed by this Chapter, together with the interest and penalties provided in this Chapter, shall be and until paid remain a lien from the date of its docketing with the City Finance Director of the City against all property of the lodging tax collector intermediary as authorized by local, state or federal law. This lien shall have priority over all other liens and encumbrances of any character. The lien may be foreclosed on as provided by local, state or federal law.
- D. Any lien for a delinquent lodging tax may be released by the tax administrator when the full amount determined to be due has been paid to the City; and the Lodging Facility lodging tax collector or person making such payment shall receive a receipt therefor, stating that the full amount of taxes, penalties and interest thereon have been paid and that the lien is thereby released and the record of the lien is satisfied.”

(Section 13, as amended by Ordinance No. 3925 passed July 24, 2018; and Ordinance No. 3946, passed September 3, 2019; Ordinance 3985, passed September 21, 2021, Ordinance 3992, passed December 6, 2022.)

SECTION 14. REFUNDS.

- A. Refunds by City to Transient Lodging Tax Collector. If the transient lodging tax collector remits more tax, penalty or interest than is due, the transient lodging tax collector may file a claim in writing stating the facts relating to the claim, within three years from the date of remittance. If the claim is approved by the tax administrator, the excess amount shall be either refunded or credited on any amount due from the transient lodging tax collector.
- B. Refunds by City to Occupant. A transient lodging tax collector may file a claim for refund by filing a claim in writing within three years of payment providing the facts relating to the claim for refund. If the tax administrator determines that the tax was collected and remitted to the city and the occupant was not required to pay the tax or overpaid, the city shall issue a refund to the occupant.
- C. Refunds by Transient Lodging Tax Collector to Occupant. If an occupant has paid tax to a transient lodging tax collector but stays a total of 30 or more consecutive days in the same transient lodging facility, the transient lodging tax collector shall refund to the occupant any tax collected for any portion of the continuous stay. The transient lodging tax collector shall account for the collection and refund to the tax administrator. If the transient lodging tax collector has remitted the tax prior to the refund or credit to the occupant, the transient lodging tax collector shall be entitled to a corresponding refund or offset if the claim for refund is filed within three years from the date of collection.
- D. Burden of Proof. The person claiming the refund shall have the burden of proving the facts that establish the basis for the refund.

(Section 14, as amended by Ordinance No.3279, passed December 6, 1983; and Ordinance No. 3946, passed September 3, 2019; Ordinance 3985, passed September 21, 2021.)

(Section 15, as amended by Ordinance No.2875, passed March 15, 1977; and Ordinance No. 3946, passed September 3, 2019; and deleted by Ordinance 3985, passed September 21, 2021.)

SECTION 15. ADMINISTRATION.

A. TRT and TPAC Funds will be used as follows:

(1) Lodging Room Tax. Forty-Eight and Three Eighths percent (48.375%) of the total tax collected by the Tax Administrator pursuant to subsection A of section 3 of this ordinance shall be used exclusively for the improvement and operation of the Pendleton Convention Center.

a. Fourteen percent (14%) (but not less than \$72,000 per annum) of the total tax collected by the Tax Administrator pursuant to subsection A of section 3 of this ordinance shall be paid by the Tax Administrator quarterly to the Pendleton Chamber of Commerce within forty-five (45) days of the end of each quarter and the Pendleton Chamber of Commerce shall use said funds for the promotion of tourism within the City of Pendleton.

b. One and three-fourths percent (1.75%) of the total tax collected by the Tax Administrator pursuant to subsection A of section 3 of this ordinance shall be used to assist in making the arts available to the visitors to and residents of Pendleton, based on recommendations by residents, representatives of arts organizations, and artists in and around Pendleton to the City Council, which will make the final decision. Notwithstanding any Ordinance to the contrary, the City purchasing rules do not apply to procurements pursuant to this paragraph.

(2) Tourism Promotion Assessment Charge. The total charges collected by the Tax Administrator pursuant to subsection A of section 3 of this ordinance shall be used exclusively for tourism promotion and tourism promotion facilities as follows:

a. Seventy percent of the amount described in this subsection shall be paid, on the schedule set out in subsection C, above, to the Pendleton Chamber of Commerce for deposit into a Tourist Promotion Account to be used for Tourism Promotion activities intended to increase room and Recreation Vehicle occupancy rates.

b. Thirty percent of the amount described in this subsection shall be used for capital improvements at the Pendleton Convention Center, a Tourism-Related Facility.

c. Terms "Tourism Promotion" and "Tourism-Related Facilities" have the meanings set forth in ORS 320.300.

(3) The Pendleton Chamber of Commerce shall furnish without cost to the City of Pendleton an Annual Compiled Financial Statement with notes using a comprehensive method of accounting. This compiled statement shall show all income and expenses for the Chamber of Commerce's calendar year. Said compiled statement shall be submitted annually to the City Finance Director no later than May 10, following the year just ended. If the Pendleton Chamber of Commerce fails to provide the City the above described compiled statement the Finance Director shall withhold any and all sums due the Pendleton Chamber of Commerce under this Ordinance until the above described compiled statement is received by the City. Any interest accruing on the funds withheld by the Tax Administrator under this section shall be and remain the property of the City of Pendleton.

B. Records Required from Local Tax Trustee. Every local tax trustee shall keep records of each transaction involving rent and/or collection of TLT. All records shall be retained for at least three years and six months.

- C. Examination of Records – Investigations. The tax administrator or agent may examine all records of a local tax trustee relating to receipt of rent and TLT and remittance of tax during normal business hours and may obtain copies of the records to audit returns.
- D. Authority of Tax Administrator. The tax administrator shall have the power to enforce this chapter, conduct audits, and to adopt rules, regulations and forms consistent with this chapter. Rules and regulations of general application shall be mailed to all registered transient lodging providers. The tax administrator may also issue written interpretations on request of a transient lodging tax collector. As to the transient lodging tax collector to whom the interpretation is issued, the City will act consistently with the interpretation until it is withdrawn, and the city shall provide 30 days' written notice of withdrawal of an interpretation.
- E. Confidential Character of Information Obtained – Disclosure Unlawful. The city shall maintain the confidentiality of information provided by transient lodging tax collector. Nothing in this subsection shall be construed to prevent:
- (1) The disclosure to, or the examination of records and equipment by, another city official, employee or agent for collection of taxes for the purpose of administering or enforcing any provisions of this chapter or collecting city business license fees.
 - (2) Disclosure of information to the transient lodging tax collector and the transient lodging tax collector's agents.
 - (3) The disclosure of the names and addresses of any persons to whom certificates of authority have been issued.
 - (4) The disclosure of general statistics regarding taxes collected or business done in the City.
 - (5) Disclosures required by ORS Chapter 192.
 - (6) Disclosures required by ORS Chapter 297.

(Section 15 (formerly 16), as amended by Ordinance No.3279, passed December 6, 1983; Ordinance No. 3946, passed September 3, 2019; Ordinance 3985, passed September 21, 2021, and Ordinance 3992, passed December 6, 2022.)

(Section 17, as amended by Ordinance No. 3925 passed July 24, 2018; and Ordinance No. 3946, passed September 3, 2019; and deleted by Ordinance 3985, passed September 21, 2021.)

(Section 18, as amended by Ordinance No. 3925 passed July 24, 2018 and deleted by Ordinance 3985, passed September 21, 2021.)

SECTION 16. APPEALS TO CITY COUNCIL.

- A. Any person aggrieved by any decision of the tax administrator may appeal:
- (1) To the City Manager within 10 business days of the finding of the Administrator.
- B. Any person aggrieved by a decision of the City Manager may appeal to the city council by filing a written appeal with the tax administrator within 10 business days of the serving or mailing of the decision being appealed. The city manager shall schedule the hearing on a city council agenda and provide the appellant notice of the hearing at least 10 business days before the hearing. The city council may agree to a compromise of the amount of tax remittance if there is a good faith dispute over the amount owing. Any person may appeal the issuance of a rule or regulation issued by the tax administrator to the city council by filing a written appeal within 10 business days of the mailing of the notice of the regulation.

(Section 16 (formerly 19), as amended by Ordinance No. 3925 passed July 24, 2018; Ordinance 3985, passed September 21, 2021, Ordinance 3992, passed December 6, 2022.)

(Section 20, deleted by Ordinance 3985, passed September 21, 2021.)

(Section 21, as amended by Ordinance No. 3925 passed July 24, 2018; and Ordinance No. 3946, passed September 3, 2019; and deleted by Ordinance 3985, passed September 21, 2021.)

SECTION 17. VIOLATIONS AND PENALTY.

- A. Non-compliance with this ordinance, including the following conduct, is a civil Violation:
- (1) Failure to comply with filing and maintaining accurate information required by this ordinance and filing a false or fraudulent report
 - (2) Material misstatements or providing of false information in the application or renewal process.
 - (3) Failure to register a lodging facility, or failure to register as an lodging tax collector with the Administrator.
 - (4) Failure by a lodging tax collector to maintain records as required in this ordinance.
 - (5) Representing or making available a lodging facility for occupancy or rent in violation of the requirements of this chapter.
 - (6) Advertising to rent a lodging facility rental in a manner that does not comply with the requirements of this chapter.
- B. The Municipal court may not continue or postpone a proceeding and determination of the allegation of violation of this ordinance for the purpose of allowing compliance or to allow the accused to remediate the alleged violation. Unless the Court finds just cause other than request for remediation, the Municipal Court must adjudicate any allegation of violation of this Ordinance within 90 days of the date of the alleged violation.
- C. Individual and Corporate Enforcement. An individual person and other legal entities may act in violation of this ordinance. In the event that the party acting in violation of this ordinance is an entity, the entity shall be subject to fine, abatement or other penalties allowed by law. In such case where an entity is the offending party, a citation may be served upon the entity by serving an owner, officer, a person in charge of the lodging facility premises, or any person designated as an official or agent of the lodging facility. The entity shall be named as the defendant on the citation. The said citation shall require appearance by a representative of the entity at the time indicated on the citation. In the event that a representative fails to appear as required by the citation the city attorney may seek appropriate remedies for the failure to appear and default against the officers and owners of the entity. For the application of this section, the term "entity" shall also include corporations, partnerships, limited liability companies or partnerships, associations, sole proprietorships and other forms of business entities.
- D. In addition to the penalties provided in this Ordinance, the City may pursue any other legal remedy of collection by a creditor.
- E. The City may seek an injunction to prohibit a person from engaging in conduct prohibited by this Ordinance.
- F. In an action authorized by this Section, if the City prevails, it shall recover reasonable attorney's fees to be set by the Court in addition to its costs and disbursements. These fees are recoverable at all levels of trial and appeal.

(Section 17 (formerly 22), as amended by Ordinance No.3411, passed January 5, 1988; Ordinance 3985, passed September 21, 2021, Ordinance 3992, passed December 6, 2022.)

(Section 23, removed by Ordinance No. 3925, passed July 25, 2018.)

(Section 23 (formerly 24), as added by Ordinance No. 3411, passed January 5, 1988 and amended by Ordinance No. 3925 passed July 25, 2018; deleted by Ordinance 3985, passed September 21, 2021.)

SECTION 18. EMERGENCY AND EFFECTIVE DATE. This ordinance, being necessary for the immediate preservation of the public peace, health and safety, an emergency is hereby declared to exist, and this Ordinance shall be in full force and effect on December 6, 2022.

(Section 18 (formerly 26), as amended by Ordinance No.2853, passed December 7, 1976; and Ordinance No.3411, passed January 5, 1988; Ordinance 3985, passed September 21, 2021, Ordinance 3992, passed December 6, 2022.)

PASSED and approved August 3, 1976.

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CITY OF PENDLETON, OREGON

TRANSIENT ROOM TAX ORDINANCE

ORDINANCE NO. 2795

**(As amended by Ordinances No. 2853, 2875, 3162,
3279, 3360, 3411, 3418, 3423, 3561, 3637, 3670,
3734, 3780, 3816, 3826, 3830, 3847, 3852, 3925)**

ADOPTED AUGUST 6, 1976

