



City of Keizer

TRANSIENT OCCUPANCY

Hotel/Motel Tax Manual

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Questions and Answers on the City of Keizer Transient Occupancy Tax

The following is a compilation of some common questions regarding the Transient Occupancy Tax. Following the answer to each question posed is a citation to the Keizer Ordinance which is reproduced in full within this manual. If the answers given here or in the ordinance require clarification or you need further assistance, please feel free to contact the Finance Department at any time, 503-390-3700.

1. What is the authority under which the Transient Occupancy Tax is collected? On Monday, March 2, 1998, the Keizer City Council approved an ordinance authorizing this tax.
2. What is the rate of tax? The tax is six percent. **Section 2**
3. When did the six percent tax go into effect? The tax was effective the 19th of April, 1998. **Section 28**
4. What exemptions are provided? Five exemptions are provided: a) an occupant staying for more than 29 consecutive days; b) a person who rents a private home, vacation cabin or similar facility from an owner who personally rents the facility incidentally to the owner's personal use; c) any occupant whose rent is paid for a hospital room or a stay in a medical clinic, convalescent home or home for aged people; d) any occupant whose rent is of a value less than \$2.00 per day; e) Federal Government employees on official government business provided documentation of the same is presented to the operator. **Section 5**
5. How may the operator prove to a tenant his authority to collect the tax? Each operator shall display in a prominent place in the establishment a certificate of authority authorizing their collection of the tax. **Section 7**
6. How is the Certificate of Authority obtained? The Certificate of Authority is obtained by registering with the City of Keizer Finance Department. **Section 6**
7. When must the tax be remitted? The tax must be remitted within 15 days following the close of each calendar quarter. **Section 8 (1)**
8. Is additional information required when the tax is paid? Yes. The taxpayer is required to complete the tax return (whether there is reportable tax or not), a sample of which is included within this manual. **Section 8 (2)**
9. May the operator retain any portion of the tax for collection costs? Yes. The operator may retain five percent of the tax collected as reimbursement for collection costs. **Section 8 (4)**
10. How long must records of rent be retained by the operator? Records or rent kept by the operator must be retained for a period of three years and six months. **Section 20**
11. If the tax is overpaid, how may a refund be obtained? A refund is obtained by the completion of a claim for refund form which is available in the City of Keizer Finance Department. **Section 18**
12. Is the information on the tax return confidential? Yes. The ordinance forbids the tax administrator to disclose confidential information contained on the tax form. The tax administrator may, however, disclose the names and addresses of persons making returns, general statistics regarding taxes collected or business done in the city and information required under the State Public Records Laws. **Section 22**



TRANSIENT OCCUPANCY TAX REGISTRATION

Date _____

1. Owner _____ Residence Phone _____
 Residence Address _____

2. Business Name _____ Business Phone _____
 Business Address _____
 Mailing Address _____

How long have you owned or operated this business? _____ No. of Rooms _____

Name of Operator or Manager _____

3. If you own more than one business subject to Transient Occupancy Tax, complete the following:

Name of Business	No. of Rooms	Business Address	How Long Owned

4. Type of Organization: Individual Partnership Corporation

Partner/Corporation Officer Names	Title	Address

5. Accounting Year Begins _____ Ends _____

Note: Within the City of Keizer’s ordinance 98-382, which contains provisions relating to a six percent Transient Occupancy Tax. Section 16 provides that the tax administrator may require an operator to deposit security in the form of cash, bond or other security. The amount of security shall be fixed by the tax administrator, but shall not be greater than twice the operator’s estimated average quarterly liability for the period for which the operator files returns or \$5,000, whichever amount is less. The amount of the security may be increased or decreased by the tax administrator, subject to the limitations of this subsection.

Signature _____ Title _____



CERTIFICATE OF AUTHORITY to Collect Transient Occupancy Tax

Date of Issue _____

The below-listed business is hereby authorized pursuant to the City of Keizer Ordinance 98-382 to collect the Transient Room Tax and transmit same to the Tax Administrator, City of Keizer, Oregon.

This Transient Occupancy Registration Certificate signifies that the person has fulfilled the requirements of the Transient Occupancy Tax Ordinance of the City of Keizer by registering with the tax administrator for the purpose of collecting from transients the occupancy tax imposed by the City and remitting the tax to the tax administrator. This certificate does not authorize any person to operate a hotel without strictly complying with all applicable laws including, but not limited to, those requiring a permit from any board, commission, department or office of the City of Keizer or any other governmental body. This certificate does not constitute a permit. This certificate does not authorized any person to conduct any unlawful business or to conduct any lawful business in an unlawful manner.

By: _____
Tax Administrator

Certificates shall be nonassignable and nontransferable and shall be surrendered immediately to the Tax Administrator upon the cessation of business at the location named or upon its sale or transfer.



Transient Occupancy Tax Information and Remittance Return

****Confidential****

Please fill out both sections of this information form completely and accurately to fulfill your Transient Occupancy Tax reporting requirements pursuant to Ordinance 98-382. Specific details on individual establishments will be held confidential.

IMPORTANT: Change of address must be filed and reported immediately to the Finance Department. If business is disposed of or suspended, closing return must be filed immediately at the Finance Department, Keizer City Hall, and the tax due must be paid. No change of ownership can be recorded until this is done. Checks, drafts, postal notes and money orders in the exact amount of tax due are accepted by the City only as agents of the tax payer and do not constitute payment until cleared. The City assumes no responsibility for loss in transit. Make checks payable to the City of Keizer.

REMITTANCE: To avoid penalty, be sure proper remittance is enclosed. Due Date: _____

Name of Establishment: _____ Period Covered: _____

Return Tax Calculation Section

1.	Gross Rent		\$
2.	Rent <i>(by month)</i>	\$	
3.	Rent less than \$2 per day	\$	
4.	Rent for Federal Government Employees		\$
5.	Total allowable deductions <i>(Lines 2, 3 & 4)</i>		\$
6.	Taxable Rents <i>(Line 1 minus line 5)</i>		\$
7.	TAX – 6% of line 6		\$
8.	Collection fee <i>(5% of line 7)</i>		\$
9.	TOTAL TAX DUE <i>(Line 7 minus line 8)</i>		\$
10.	Penalty		\$
11.	Interest		\$
12.	Adjustment for prior shortage or overpayment		\$
13.	TOTAL TAX, PENALTY AND INTEREST <i>(Sum of lines 9, 10 and 11 and either plus or minus line 12)</i>		\$

Monthly Occupancy Levels (hotels/motels only)

		Month 1	Month 2	Month 3
1.	Identify Reporting Months			
2.	No. of Units			
3.	Calendar days in month			
4.	Total room nights available (Lines 2 x Line 3)			
5.	No. of room nights not available for rent (out-of-service, gratis, etc.)			
6.	Net room nights available (Line 4 minus Line 5)			
7.	Room nights not sold			
8.	Room nights sold (Line 6 minus Line 7)			

I declare, under penalty of making a false statement, that to the best of my knowledge and belief, the statements herein are correct and true.

Signed _____ Title _____

1 BILL NO. 363

A BILL

ORDINANCE NO.

2

98- 382

3

FOR

4

AN ORDINANCE

5

AN ORDINANCE PROVIDING FOR A TRANSIENT OCCUPANCY

6

TAX AND PROVIDING ADMINISTRATIVE PROCEDURES FOR

7

COLLECTING SUCH TAX.

8

WHEREAS, transient accommodations provide for an influx of population which

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may have varied and extra needs for municipal services, and

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WHEREAS, a tax upon those who generate the demand for extra services is a

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common principle within local government and is not uncommon in its application to

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transients and tourists; and

13

WHEREAS, the City has authority to impose said tax absent any statutory

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restriction; and

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WHEREAS, the City Council has adopted Resolution No. 98-1011 which finds

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that a transient occupancy tax is not subject to Section 11(19), Article XI of the Oregon

17

Constitution; and

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WHEREAS, the City Council finds it in the best interest of the community to tax

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said transient occupancy;

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NOW, THEREFORE, the City of Keizer ordains as follows:

21

Section I. DEFINITIONS. For purposes of this ordinance, the following mean:

1 (1) Accrual Accounting. A system of accounting in which the operator enters
2 the rent due from a transient into the record when the rent is earned, whether or not it
3 is paid.

4 (2) Cash Accounting. A system of accounting in which the operator does not
5 enter the rent due from a transient into the record until the rent is paid.

6 (3) Hotel. A structure, any portion of a structure, or any space that is occupied
7 or intended or designed for transient occupancy for less than thirty (30) days for
8 dwelling, lodging or sleeping purposes; and including, but not limited to, any hotel, inn,
9 tourist home or house, motel, studio hotel, bed and breakfast, lodging house, public or
10 private dormitory, fraternity, sorority, rooming house, public or private club, space in
11 a mobile home or trailer park, space in a recreational vehicle park, or other similar
12 structure if the occupancy is for less than 30 days.

13 (4) Occupancy. The use or possession or right to the use or possession of a
14 room or space in a hotel for lodging or sleeping purposes.

15 (5) Operator. A person who is a proprietor of a hotel in any capacity. When
16 the operator performs his functions through a managing agent of a type or character
17 other than an employee, the managing agent shall also be considered an operator and
18 shall have the same duties and liabilities as his principal. Compliance with the provisions
19 of this ordinance by either the principal or the managing agent shall be considered
20 compliance by both.

1 (6) Person. "Person" means any individual, firm, partnership, joint venture,
2 association, social club, fraternal organization, fraternity, sorority, public or private
3 dormitory, joint stock company, corporation, estate, trust, business trust, receiver,
4 trustee, syndicate, or an other group or combination acting as a unity.

5 (7) Rent. The consideration charged (gross rent), whether or not received by
6 the operator, for the occupancy or space in a hotel valued in money, without any
7 deduction.

8 (8) Rent Package Plan. The consideration charged for both food and rent
9 when a single rate is made for the total of both. The amount applicable to rent for
10 determination of the transient occupancy tax shall be the same charge made for rent
11 when it is not a part of a package plan.

12 (9) Tax. The tax payable by the transient or the aggregate amount of taxes due
13 from an operator during the period for which he is required to report his collections.

14 (10) Tax Administrator. The Finance Director or designee.

15 (11) Transient. An individual who exercises occupancy for a period of less
16 than 30 consecutive calendar days, counting portions of calendar days as full days. The
17 day a transient checks out of the hotel shall not be included in determining the period of
18 occupancy if the transient is not charged rent for that day by the operator. An individual
19 occupying space in a hotel shall be a transient until a period of 30 days has expired
20 unless there is an agreement in writing between the operator and the occupant providing

1 for a longer period of occupancy. Said agreement must be initiated within the first five
2 (5) days of occupancy. A person who pays for lodging on a monthly basis, irrespective
3 of the number of days in such month, shall not be deemed a transient.

4 Section 2. IMPOSITION OF TAX. For the privilege of occupancy in a hotel, a
5 transient shall pay a tax in the amount of six percent (6%) of the rent charged by the
6 operator. The tax constitutes a debt owed by the transient to the City, and the debt is
7 extinguished only when the tax is remitted by the operator to the City. The transient
8 shall pay the tax to the operator for the hotel at the time the rent is paid. The operator
9 shall enter the tax into the records when rent is collected if the operator keeps his records
10 on the cash accounting basis and when earned if the operator keeps his records on the
11 accrual accounting basis. If rent is paid in installments, a proportionate share of the tax
12 shall be paid by the transient to the operator with each installment. If for any reason the
13 tax due is not paid to the operator of the hotel, the tax administrator may require that the
14 tax be paid directly to the City. In all cases, the rent paid or charged for occupancy shall
15 exclude the sale of any goods, services and commodities other than the furnishing of
16 rooms, accommodations, and parking space in mobile home parks, trailer parks, or
17 recreation vehicle parks.

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1 Section 3. RULES FOR COLLECTION OF TAX BY OPERATOR.

2 (1) Every operator renting space for lodging or sleeping, the occupancy of
3 which is not exempted under the terms of this ordinance, shall collect a tax from the
4 occupant. The tax collected or accrued constitutes a debt owed by the operator to the
5 City.

6 (2) In cases of credit or deferred payment of rent, the payment of tax to the
7 operator may be deferred until the rent is paid, and the operator shall not be liable for
8 the tax until credits are paid or deferred payments are made.

9 (3) The tax administrator shall enforce this ordinance and may adopt rules and
10 regulations not inconsistent with this Ordinance as may be necessary for administration
11 and enforcement.

12 (4) For rent collected on portions of a dollar, fractions of a penny of tax shall
13 not be remitted.

14 Section 4. OPERATOR'S DUTIES. An operator shall collect the tax when the
15 rent is collected from the transient. The amount of tax shall be stated separately in the
16 operator's records and on the receipt given by the operator. An operator shall not
17 advertise that the tax will not be added to the rent, that a portion of it will be assumed
18 or absorbed by the operator, or that a portion will be refunded, except in the manner
19 provided by this ordinance. The operator shall pay the tax to the city as imposed by this
20 ordinance as provided for in Section 8 of this ordinance.

1 Section 5. EXEMPTIONS. The tax shall not be imposed on:

2 (1) An occupant staying for 30 or more consecutive days.

3 (2) A person who rents a private home, vacation cabin or similar facility from
4 an owner who personally rents the facility incidentally to the owner's personal use.

5 (3) Any occupant whose rent is paid for a hospital room or a stay in a medical
6 clinic, convalescent home or home for aged people.

7 (4) Any occupant whose rent is of a value less than \$2.00 per day.

8 (5) Federal Government employees on official government business provided
9 documentation of the same is presented to the operator.

10 Section 6. OPERATOR'S REGISTRATION.

11 (1) An operator of a hotel shall register for and possess a valid certificate of
12 authority in accordance with the requirements of this Ordinance.

13 (2) Failure to hold a certificate of authority does not relieve the operator from
14 collecting the tax imposed by this ordinance, or a person from paying said tax.

15 Section 7. CERTIFICATE OF AUTHORITY.

16 (1) The tax administrator shall, within 10 days after registration, issue without
17 charge a certificate of authority to each registrant to collect the tax from the occupant,
18 together with a duplicate for each additional place of business of each registrant.

19 Certificates are nonassignable and nontransferable and shall be surrendered immediately
20 to the tax administrator on the cessation of business at the location, a change of names

1 or on the sale or transfer of the business. Each certificate and duplicate shall state the
2 place of business to which it is applicable and shall be prominently displayed so as to
3 be seen by all occupants and persons seeking occupancy.

4 (2) The certificate shall state:

5 (a) The name of the operator.

6 (b) The address of the hotel.

7 (c) The date on which the certificate was issued.

8 (d) "This Transient Occupancy Registration Certificate signifies that
9 the person has fulfilled the requirements of the Transient
10 Occupancy Tax Ordinance of the City of Keizer by registering with
11 the tax administrator for the purpose of collecting from transients
12 the occupancy tax imposed by the City and remitting the tax to the
13 tax administrator. This certificate does not authorize any person to
14 operate a hotel without strictly complying with all applicable laws
15 including, but not limited to those requiring a permit from any
16 board, commission, department or office of the City of Keizer or
17 any other governmental body. This certificate does not constitute
18 a permit. This certificate does not authorize any person to conduct
19 any unlawful business or to conduct any lawful business in an
20 unlawful manner."

1 Section 8. COLLECTIONS, RETURNS AND PAYMENTS.

2 (1) The tax shall be paid by the transient to the operator at the time that rent
3 is paid. The taxes collected by the operator are due and payable to the tax administrator
4 on a quarterly basis on the 15th day of the month following each quarter and are
5 delinquent on the last of the month in which they are due. (Example: The January 1-
6 March 31 quarter due date is April 15.)

7 (2) A return for the preceding quarter's tax collections shall accompany the
8 taxes remitted to the tax administrator. The return shall be filed on a form prescribed
9 by the tax administrator.

10 (3) Returns shall show the amount of tax collected or otherwise due for the
11 related period. The tax administrator may require returns to show the total rentals on
12 which tax collected or is due, gross receipts of the operator for the period, an
13 explanation in detail of any discrepancy between the amounts, and the amounts of rents
14 that are exempt.

15 (4) The Operator is entitled to withhold five percent (5%) of the tax due to
16 cover the administrative expense of collecting and remitting the tax. This withholding
17 shall be so noted in the appropriate place on the return form.

18 (5) The Operator shall deliver the return and the tax due the City to the tax
19 administrator's office either by personal delivery or by mail. If the return is by mail, the
20 postmark shall be considered the date of delivery for determining delinquencies.

1 (6) For good cause, the tax administrator may extend the time for filing a
2 return or paying the tax for not more than one month. An operator to whom an
3 extension is granted shall pay interest at the rate of one percent (1%) per month on the
4 amount of tax due, without proration for a fraction of a month. If a return is not filed,
5 and the tax and interest due are not paid by the end of the extension, then it becomes
6 delinquent and the interest shall become part of the tax computation of penalties
7 described in Section 9.

8 (7) The tax administrator may require returns and payment of the amount of
9 taxes for other than quarterly periods in individual cases to ensure payment or to
10 facilitate collection by the City.

11 Section 9. DELINQUENCY PENALTIES.

12 (1) An operator who fails to remit the tax prior to delinquency shall pay a
13 penalty of ten percent (10%) of the tax due in addition to the tax.

14 (2) An operator who fails to pay a delinquent remittance before the expiration
15 of 31 days following the date on which the remittance became delinquent shall pay a
16 second delinquency penalty of fifteen percent (15%) of the tax due, the amount of the
17 tax, and the ten percent (10%) penalty first imposed.

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1 (3) If the tax administrator determines that nonpayment of a remittance is due
2 to fraud or intent to evade the tax, a penalty of twenty-five percent (25%) of the tax shall
3 be added to the penalties stated in subsections (1) and (2).

4 (4) In addition to the penalties imposed by this section, an operator who fails
5 to remit the required tax shall pay interest at the rate of one percent (1.0%) per month,
6 without proration for portions of a month, on the tax due, exclusive of penalties, from
7 the date on which the tax first became delinquent until paid.

8 (5) Each penalty imposed and the interest accrued under provisions of this
9 section shall be merged with and become part of the tax required to be paid.

10 (6) An operator who fails to remit the tax within the required time may
11 petition the tax administrator for waiver and refund of the penalty or a portion of it. The
12 City Manager may, if good cause is shown, direct a waiver or refund of the penalty or
13 a portion of it.

14 Section 10. DEFICIENCY DETERMINATIONS.

15 (1) In making a determination that the returns are incorrect, the tax
16 administrator may determine the amount required to be paid on the basis of the facts
17 contained in the return or on the basis of any other reliable information.

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1 (2) Deficiency determinations may be made on the amount due for one or
2 more than one period. The determined amount shall be payable immediately on service
3 of notice, after which the determined amount is delinquent. Penalties on deficiencies
4 shall be applied as provided in Section 9.

5 (3) In making a determination, the tax administrator may offset overpayments
6 that have been made against a deficiency for a subsequent period or against penalties
7 and interest on the deficiency. The interest on the deficiency shall be computed as
8 provided in Section 9.

9 Section 11. REDEMPTION PETITION. A determination becomes payable
10 immediately on receipt of notice and becomes final within 10 days after the tax
11 administrator has given notice. However, the operator may petition for redemption and
12 refund by filing a petition before the determination becomes final.

13 Section 12. FRAUD; REFUSAL TO COLLECT; EVASION.

14 (1) If an operator fails or refuses to collect the tax, make the report, or remit
15 the tax, or makes a fraudulent return or otherwise willfully attempts to evade the tax
16 payment, the tax administrator shall obtain facts and information on which to base an
17 estimate of the tax due. After determining the tax due and the interest and penalties, the
18 tax administrator shall give notice of the total amount due.

19 (2) Determination and notice shall be made and mailed within three years after
20 discovery of fraud, intent to evade, failure or refusal to collect the taxes, or failure to file

1 a return. The determination becomes payable immediately on receipt of notice and
2 becomes final 10 days after the tax administrator has given notice.

3 (3) The operator may petition for redemption and refund if the petition is filed
4 before the determination becomes final.

5 Section 13. NOTICE OF DETERMINATION.

6 (1) The tax administrator shall give the operator a written notice of the
7 determination. If notice is mailed it shall be addressed to the operator at the address that
8 appears on the records of the tax administrator, and service is complete when the notice
9 is deposited in the United States Postal Service.

10 (2) Except in the case of fraud or intent to evade the tax, a deficiency
11 determination shall be made and notice mailed within three years after the last day of the
12 month following the close of the monthly period for which the determination has been
13 made or within three years after the return is filed, whichever is later.

14 Section 14. OPERATOR DELAY. If the tax administrator believes that
15 collection of the tax will be jeopardized by delay, or if a determination will be
16 jeopardized by delay, the tax administrator shall determine the tax to be collected and
17 note facts concerning the delay on the determination. The determined amount is payable
18 immediately after service of notice. After payment has been made, the operator may
19 petition for redemption and refund of the determination if the petition is filed within 10
20 days from the date of service of notice by the tax administrator.

1 Section 15. REDETERMINATION.

2 (1) An operator against whom a determination is made under Section 10, or
3 a person directly interested, may petition for a redetermination, redemption and refund
4 within the time required in Section 14. If a petition for redetermination and refund is not
5 filed within the time required, the determination is final on expiration of the allowable
6 time.

7 (2) If a petition for redetermination and refund is filed within the allowable
8 period, the tax administrator shall reconsider the determination and, if the operator
9 requested a hearing in the petition, shall grant the hearing and give the operator no less
10 than 10 days notice of the time and place of the hearing. The tax administrator may
11 continue the hearing if necessary.

12 (3) The tax administrator may change the amount of the determination as a
13 result of the hearing. If an increase is determined, the increase is payable immediately,
14 and delinquent if not paid within 14 days of the service of notice.

15 (4) The decision of the tax administrator on a petition for redetermination
16 becomes final 10 days after service of notice on the petitioner unless appeal of the
17 decision is filed with the City Council within 10 days after notice is served.

18 (5) A petition for determination or an appeal is not effective unless the
19 operator has complied with the payment provisions.

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1 Section 16. SECURITY FOR COLLECTION OF TAX.

2 (1) The tax administrator may require an operator to deposit security in the
3 form of cash, bond or other security. The amount of security shall be fixed by the tax
4 administrator, but shall not be greater than twice the operator's estimated average
5 quarterly liability for the period for which the operator files returns or \$5,000, whichever
6 amount is less. The amount of the security may be increased or decreased by the tax
7 administrator, subject to the limitations of this subsection.

8 (2) Within three years after any amount of the tax becomes due and payable
9 or within three years after any determination becomes final, the tax administrator may
10 bring an action in the courts of this state, or any other state, or of the United States, in
11 the name of the city to collect the amount delinquent, together with penalties and
12 interest.

13 Section 17. LIENS

14 (1) The tax, interest, penalty imposed herein, and filing fees paid to the
15 County Clerk of Marion County and any advertising costs incurred when the tax
16 becomes delinquent shall be a lien from the date of its recording with the County Clerk
17 of Marion County, Oregon until the tax is paid. The lien shall be superior to all
18 subsequently recorded liens on all tangible personal property in the operator's hotel.
19 The lien may be foreclosed and the necessary property may be sold to discharge the lien.

20

1 (2) Notice of the lien shall be issued by the tax administrator when the
2 operator has defaulted in payment of the tax, interest or penalty. A copy of the notice
3 shall be sent by certified mail to the operator.

4 (3) Personal property subject to the lien may be sold at public auction after 10
5 days notice in a newspaper of general circulation in the city.

6 (4) A lien for the tax, interest and penalty shall be released by the tax
7 administrator when the full amount has been paid to the City. The operator or person
8 making the payment shall receive a receipt stating that the full amount of the tax, interest
9 and penalty has been paid, that the lien is released and that the record of the lien is
10 satisfied.

11 Section 18. REFUNDS BY CITY TO OPERATOR. When the tax, penalty or
12 interest has been paid more than once or has been erroneously or illegally collected or
13 received by the tax administrator, it may be refunded if a written verified claim stating
14 the specific reason for the claim is filed within three years from the date of payment.
15 The claim shall be submitted on forms provided by the tax administrator. If the claim
16 is approved, the excess amount may be refunded to the operator or it may be credited to
17 an amount payable by the operator and any balance refunded.

18 Section 19. REFUNDS BY CITY TO TRANSIENT. If the tax has been
19 collected by the operator and deposited with the tax administrator and it is later
20 determined that the tax was erroneously or illegally collected or received by the tax

1 administrator, it may be refunded to the transient if a written verified claim stating the
2 specific reason for the claim is filed with the tax administrator within three years from
3 the date of payment.

4 Section 20. RECORDS REQUIRED FROM OPERATORS. Every operator
5 shall keep guest records, accounting books, and records of room rentals for a period of
6 three years and six months.

7 Section 21. EXAMINATION OF RECORDS. During normal business hours
8 and after notifying the operator, the tax administrator or the designee may examine
9 books, papers, and accounting records related to room rentals to verify the accuracy of
10 a return or, if no return is made to determine the amount to be paid. To assist in this
11 process, the tax administrator may request certified copies of the annual income tax
12 return covering the hotel operator.

13 Section 22. CONFIDENTIALITY. The tax administrator or a person having
14 an administrative or clerical duty under the provisions of this ordinance shall not make
15 known in any manner the business affairs, operations, or information obtained by an
16 investigation of records and equipment of a person visited or examined in the discharge
17 of official duty; or the amount or source of income, profits, losses or expenditures
18 contained in a statement or application; or permit a statement or application, or a copy
19 of either, or a book containing an abstract or particulars to be seen or examined by any
20 person. However, nothing in this section shall be construed to prevent:

1 (1) Disclosure to or examination of records and equipment by a city official,
2 employee or agent for collection of taxes for the purpose of administering or enforcing
3 the provisions or collecting the taxes imposed by this ordinance.

4 (2) Disclosure, after filing a written request, to the taxpayer, receivers,
5 trustees, executors, administrators, assignees, and guarantors, if directly interested, of
6 information concerning tax paid, unpaid tax, amount of tax required to be collected, or
7 interest and penalties. However, the City Attorney shall approve each disclosure, and
8 the tax administrator may refuse to make a disclosure referred to in this subsection when,
9 in the tax administrator's opinion, the public interest would suffer.

10 (3) Disclosure of names and addresses of persons making returns.

11 (4) Disclosure of general statistics regarding taxes collected or business done
12 in the City.

13 (5) Disclosure required under the state Public Records Laws.

14 Section 23. DISPOSITION OF TAX FUNDS. All revenue received from the
15 transient occupancy tax shall be accounted for by a special line item account commonly
16 referred to as "Hotel Tax", and distributed pursuant to council resolution.

17 Section 24. APPEALS TO COUNCIL. A person aggrieved by a decision of the
18 tax administrator may appeal to the City Council by filing a notice of appeal with the tax
19 administrator within ten days of the notice of decision. The tax administrator shall
20 transmit the notice, together with the file of the appealed matter to the Council. The

1 Council shall fix a time and place for hearing the appeal and shall give the appellant not
2 less than ten days written notice of the time and place of hearing.

3 Section 25. SEVERABILITY. The provisions of this ordinance are severable.
4 If a portion of this ordinance is for any reason held by a court of competent jurisdiction
5 to be invalid, such decision shall not affect the validity of the remaining portions of this
6 ordinance.

7 Section 26. VIOLATIONS.

8 (1) It is unlawful for any operator or other person so required to fail or refuse
9 to register as required herein, or to furnish any return required to be made, or to fail to
10 pay the tax collected, or fail or refuse to furnish a supplemental return or other data
11 required by this tax administrator, or to render a false or fraudulent return. No person
12 required to make, render, sign, or verify any report shall make any false or fraudulent
13 report, with intent to defeat or evade the determination of any amount due required by
14 the ordinance.

15 (2) Notwithstanding paragraph (1) of this section, the City Attorney, in
16 addition to other remedies permitted by law, may commence and prosecute to final
17 determination in any court of competent jurisdiction an action at law to collect the tax
18 imposed.

19 Section 27. CIVIL INFRACTION. A violation of any provision of this
20 ordinance shall constitute an infraction and shall be dealt with according to the

1 procedures established by Ordinance No. 86-063. Each day of non-compliance with this
2 ordinance shall constitute a separate violation.

3 Section 28. EFFECTIVE DATE. This ordinance shall be effective April 19,
4 1998.

FIRST READING FEBRUARY 18, 1998
PASSED ON SECOND READING

5 PASSED this 2nd day of March, 1998.

6 SIGNED this 6th day of March, 1998.

7
8

James Kelly
Mayor

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10

Gracy K. Davis
City Recorder