

TITLE 5 - REGULATORY PROVISIONS  
CHAPTER 5-13 HOTEL OCCUPANCY TAX

5-13-1 Purpose

The purpose of this code is to establish a revenue stream (1) for the promotion of tourism and convention business in the greater Western Lane County Area; and (2) to provide for essential government services.

5-13-2 Definitions

(a) "Gross Receipts" - the total amount charged for the room and any occupancy-related services. Gross Receipts are deemed to have been received on a daily basis as rooms are rented or services are provided.

(b) "Hotel" - any building regularly used and kept open as such for the lodging of guests.

(c) "Occupancy" - the use or possession, or the right to the use or possession, of any room or rooms in a hotel or lodging house or the right to the use or possession of the furnishings or the services and accommodations accompanying the use and possession of such room or rooms.

(d) "Operator" - any person or entity operating a hotel or lodging house on the territory of the Tribes.

(e) "Room" - any room or rooms of any kind in any part or portion of a hotel or lodging house let out for use or possession for lodging or meeting purposes.

(f) "Territory of the Tribes" – those lands that are (1) trust, (2) reservation or (3) within Indian Country as defined under federal law, 18 U.S.C. §1151.

5-13-3 Imposition and Rate of Tax

(a) For the privilege of the use and occupation of a room in a hotel located on the territory of the Tribes for a consideration, a tax is hereby imposed on all use and occupancy of any room or rooms at a rate of eight percent (8%) with respect to each use and occupancy of any room or rooms in a hotel or lodging house. The tax shall be applicable to the amount charged for occupancy of the room only, and not to charges for ancillary services.

(b) The tax shall be imposed upon the person for whom the room, goods or services are provided and collected by the provider of the room, goods or services.

#### 5-13-4 Collections and Remittance

(a) The tax imposed by this Code shall be collected by the operator at the same time as the rent is collected from the room occupant. The amount thereof shall be separately stated upon the operator's records and on any rental receipt delivered to the occupant by the operator. No operator shall advertise that the tax or any part thereof will be assumed or absorbed by the operator, that it will not be added to the rent, or that, when added, any part will be refunded.

(b) All taxes collected by an operator are due and payable on the fifteenth (15<sup>th</sup>) day of the month for the preceding month, and are delinquent on the last day of the month in which they are due. On or before the fifteenth (15<sup>th</sup>) day of the month following each month of collection, the operator shall file a return for that month's tax collections with the Finance Department in such form as prescribed by the Finance Department. The return shall show the amount of tax collected or otherwise due for the period for which the return is filed; the total rentals upon which the tax is collected or otherwise due; gross receipts of the operator for the period; the amount of any exempt rents; and a detailed explanation of any discrepancy in the amounts.

#### 5-13 -5 Use and Allocation of Revenue

(a) Revenue from the Hotel Occupancy Tax shall be placed in Hotel Occupancy Tax Account, within the General Fund of the Tribes.

(b) A minimum of fifty percent (50%) of the revenue shall be allocated for marketing the visitor industry in the greater Western Lane County area. This may include, but is not limited to, marketing for conventions, meetings, and trade shows; an area-wide tourism program; development and implementation of a visitor center, marketing plan and program; and advertising. The funds may be allocated directly to projects and programs or may be spent in support of established agencies and programs for visitor information and marketing in the Western Lane County area.

(c) The remaining revenue may be allocated in the discretion of the Tribal Council to Tribal projects and expenses for essential governmental services.

#### 5-13-6 Severability

If any provision of this Code, shall in the future, be declared invalid by a court of competent jurisdiction, the invalid portion shall be severed and the remaining provisions shall continue in full force and effect.

APPENDIX A  
LEGISLATIVE HISTORY AND EDITORIAL CHANGES

## HOTEL OCCUPANCY TAX

### **LEGISLATIVE HISTORY AND EDITORIAL CHANGES**

The Tribal Council of the Confederated Tribes of Coos, Lower Umpqua and Siuslaw Indians enacted the "Hotel Occupancy Tax" Ordinance, Resolution No. 07-136, Ordinance No. 082, at a regular Tribal Council meeting on November 11, 2007. Vote was 5 (for), 0 (against), and 0 (abstaining).

The Tribal Council of the Confederated Tribes of Coos, Lower Umpqua and Siuslaw Indians approved the "Hotel Occupancy Tax" Ordinance, Resolution No. 07-113, Ordinance No. 082, at a regular Tribal Council meeting on October 14, 2007. Vote was 7 (for), 0 (against), and 0 (abstaining).