

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

5-13-1 Purpose

The purpose of this Code is to establish a Hotel Occupancy Tax that results in a revenue stream that (1) Promotes tourism and convention business in the greater Western Lane County Area; and (2) Provides for essential government services for the Confederated Tribes of the Coos, Lower Umpqua and Siuslaw Indians.

5-13-2 Definitions

- (a) "Gross Receipts" - the total amount charged for a Hotel room. Gross Receipts are deemed to have been received on a daily basis as the Hotel room is rented.
- (b) "Hotel" - any building regularly used and kept open as such for the lodging of guests that is owned or licensed by the Tribes..
- (c) "Occupancy" - the use or possession, or the right to the use or possession, of any room or rooms in a Hotel 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 on the territory of the Tribes.
- (e) "Room" - any room or rooms of any kind in any part or portion of a Hotel let out for use or possession for lodging or meeting purposes.
- (f) "Territory of the Tribes" – For purposes of this Code, Territory of the Tribes means those lands that are either in (1) Trust; (2) Reservation; or (3) Indian Country as defined under federal law, 18 U.S.C. §1151.
- (g) "Tribal Employee" – means an employee of the Confederated Tribes of the Coos, Lower Umpqua and Siuslaw Indians.
- (h) "Tribal Member" – For purposes of this Code, means a member of a federally recognized tribe.
- (i) "Tribes" – means the Confederated Tribes of the Coos, Lower Umpqua and Siuslaw Indians.

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 shall be imposed on all use and occupancy of any room or rooms at a rate of ten (10%) with respect to each use and occupancy of any room or rooms in a Hotel. 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 is provided and collected by the Operator of the room.

(c) Tribal Employees or Tribal Members are exempt from the Hotel Occupancy Tax when they provide their Tribal identification or Tribal enrollment card at the time of check-in at a Hotel.

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 (15th) 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 (15th) day of the month following each month of collection, the Operator shall file a return for that month's tax collections with the Tribes' Finance Department in such form as they may prescribe. 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 amended "Hotel Occupancy Tax" Ordinance, Resolution No. 08-081, Ordinance No. 082B, at a regular Tribal Council meeting on September 13, 2008. Vote was 6 (for), 0 (against), and 0 (abstaining).

The Tribal Council of the Confederated Tribes of Coos, Lower Umpqua and Siuslaw Indians approved the amended "Hotel Occupancy Tax" Ordinance, Resolution No. 08-064, Ordinance No. 082B, at a regular Tribal Council meeting on July 13, 2008. Vote was 6 (for), 0 (against), and 0 (abstaining).

The Tribal Council of the Confederated Tribes of Coos, Lower Umpqua and Siuslaw Indians approved and enacted the amended "Hotel Occupancy Tax" Ordinance, changing the rate of 8% to 10% tax amount imposed on all use and occupancy of any room or rooms. Resolution No. 08-053, Ordinance No. 082A, at a regular Tribal Council meeting on June 8, 2008. Vote was 6 (for), 0 (against), and 0 (abstaining).

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).