

ORDINANCE NO. 377

AN ORDINANCE AMENDING CITY OF SISTERS CODE SECTION 3.04.020, 3.04.040, AND 3.04.060 CONCERNING THE TRANSIENT ROOM TAX TO AMEND THE DESIGNATION OF TAX ADMINISTRATOR, TO ALLOW DEDUCTION FOR ADMINISTRATIVE COSTS, AND TO INCLUDE CERTAIN GOVERNMENT CONTRACTS UNDER THE PERMITTED EXEMPTIONS.

WHEREAS, the current code provisions for transient room tax need updates for the definition of the Tax Administrator, the allowance of a deduction for operator administrative costs in collecting the tax, and to include the exemption for Government Contracts; and

WHEREAS, the Sisters City Council desires to adopt these changes to the City of Sisters Code.

NOW, THEREFORE, THE SISTERS CITY COUNCIL HEREBY ORDAINS AS FOLLOWS:

The City of Sisters Code Section ____ is amended as follows (text deleted is ~~struck through~~ and text added is *in bold and italics*):

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

* * *

(10) "Tax Administrator" means the ~~city recorder~~ *City Manager or designee*.

* * *

3.04.040 Collection of tax by operator -- Rules for collection.

(1) Every operator renting rooms in the city, the occupancy of which is not exempted under the terms of this chapter, shall collect a tax from the occupant. The tax collected or accrued by the operator constitutes a debt owed by the operator to the city. *The operator shall be entitled to a deduction from the total tax owed in the amount of five percent (5%). This deduction shall reimburse the operator for the administrative cost of collection of the tax.*

* * *

3.04.060 Exemptions. No tax imposed under this chapter shall be imposed upon:

(1) Any occupant for more than thirty (30) successive calendar days; a person who pays for lodging on a monthly basis, irrespective of the number of days in such month, shall not be

deemed a transient;

(2) Any person who rents a private home, vacation cabin, or like facility from any owner who rents such facilities incidentally to his own use thereof;

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

(4) An employee of the federal government, while on federal business, whose room is procured and paid for directly by the federal government, through a purchase order or other form of procurement and with a government check. If the federal employee pays for a room personally, the employee is not exempt and the tax must be paid, even if the employee is in Sisters on federal business.

3. This Ordinance shall take effect thirty days after its approval by the Council and signature by the Mayor.

PASSED BY THE CITY COUNCIL of the City of Sisters, this 13th day of December, 2007.

Brad Boyd, Mayor

ATTEST:

Kathy Nelson, City Recorder

