

ORDINANCE NO. 467

AN ORDINANCE REGARDING TRANSIENT ROOM TAX IN THE CITY OF SISTERS AND INCREASING SAID TAX TO 8.99 PERCENT

WHEREAS, the City of Sisters Municipal Code was originally adopted on August 9, 1979 via Ordinance No. 108; and,

WHEREAS, Chapter 3, section 3.04.030 sets the tax percentage to be imposed for the privilege of occupancy in any hotel; and,

WHEREAS, a "Hotel" is defined as any structure, or any portion of any structure which is occupied or intended or designed for transient occupancy for 30 days or less, for dwelling, lodging or sleeping purposes, and includes any hotel, inn, tourist home or house, motel, studio hotel, bachelor hotel, lodging house, mobile, manufactured or modular home, condominium, public or private dormitory, fraternity, sorority, public or private club, space in mobile home parks, trailer parks recreational vehicle parks, or similar structure or portion thereof so occupied, provided such occupancy is for less than a 30 day period; and,

WHEREAS, an "Operator" is defined as the person who is proprietor of the hotel in any capacity; and,

WHEREAS, the City Council is desirous of increasing the tax percentage from the current rate of 8:00 % to 8.99%; and,

WHEREAS, the City Council has set a goal of supporting affordable housing in the City of Sisters; and,

WHEREAS, 30% of the additional revenue collected would be used to support affordable housing purposes; and,

WHEREAS, significant outreach to lodging providers has occurred; and,

WHEREAS, the City Council held a public hearing at a regular meeting to provide an opportunity for all community members to provide input on the proposal to increase the transient room tax percentage in the City of Sisters;

NOW, THEREFORE, the City Council of the City of Sisters ordains as follows:

SECTION 1. The Sisters Municipal Code Section 3.04.030 of the Sisters Municipal Code is hereby amended as follows (new text is **bold and underlined** and deleted text is *struck and italicized*):

3.04.030 Tax Imposed: For the privilege of occupancy in any hotel, on or after the effective date of the ordinance codified in this chapter, each transient shall pay a tax in the amount of ~~eight (8)~~ **8.99** percent of the rent charges by the operator. The tax constitutes a debt owned by the transient to the city which is extinguished only by payment to the operator or to the city. The transient shall pay the tax to the operator of the hotel at the time the rent is paid. The operator shall enter the tax on his records when rent is collected if the operator keeps his records on the accrual accounting system basis. If rent is paid in installments, a proportionate share of the tax shall be paid by the transient to the operator with each installment. If for any reason the tax due is not paid to the operator of the hotel, the tax administrator may require that such tax shall be paid directly to the city. In all cases, the rent paid or charged for occupancy shall exclude the sale of any goods, services and commodities, other than the furnishings of rooms, accommodations, and parking space in mobile home parks, trailer parks or **recreational vehicle park**. (Ord_107, 1979; ORD 196, 1987)

ORDINANCE NO.467 – Sisters Municipal Code Amendment

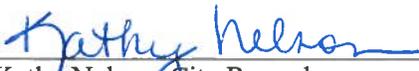
SECTION 2. The Ordinance shall take effect thirty (30) days after its approval by the Council and signature by the Mayor.

PASSED by the Common Council of the City of Sisters this 25th day of February, 2016 and APPROVED by the Mayor of the City of Sisters.



Chris Frye, Mayor

ATTEST:



Kathy Nelson, City Recorder