

**CITY OF DEPOE BAY  
ORDINANCE NO. 313**

**AN ORDINANCE AMENDING ORDINANCE NO. 22, AS AMENDED, INCREASING THE TRANSIENT ROOM/OCCUPANCY TAX FROM EIGHT PERCENT (8%) TO NINE AND ONE HALF PERCENT (9.5%); AND DECLARING AN EMERGENCY**

WHEREAS, the City Council of the City of Depoe Bay finds that an increase in the Transient Room Tax from 8% to 9.5% is necessary for the financial well-being of the City of Depoe Bay

NOW, THEREFORE, the City Council of the City of Depoe Bay ordains:

1. Ordinance No. 22, Section 2 (3.020) Tax Imposed is hereby amended in its entirety to read as follows:

“For the privilege of occupancy in any tourist accommodation, or for the privilege of occupancy in any condominium time-share estate project or time-share license project by reason of rental, on or after the 1st day of October, 2017, each transient shall pay a tax in the amount of nine and one half percent (9.5%) of the rent charged by the operator. For the privilege of occupancy in any time-share license project where the occupant is the owner of the time-share license or the owner’s spouse, children or guest, the occupant shall pay a tax for each night of occupancy equal to nine and one half percent (9.5%) of the daily average fair market rental value of the time-share license unit occupied. The tax constitutes a debt owed by the transient to the City which is extinguished only by payment to the operator of a tourist accommodation 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 cash accounting basis and when earned if the operator keeps his records on the accrual accounting 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. 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 space occupancy in recreational vehicle parks.”

2. The provisions of this Ordinance shall be effective this 1<sup>st</sup> day of October, 2017.

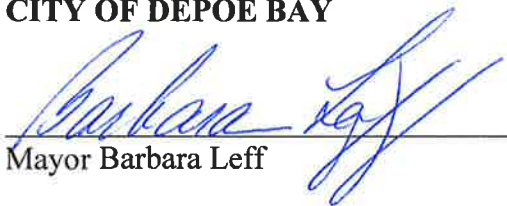
WHEREAS, the adoption of this Ordinance is necessary to preserve the peace, health, safety and welfare of the citizens of Depoe Bay, an emergency is hereby declared to exist and this Ordinance shall be in full force and effect immediately upon its adoption by the City Council of the City of Depoe Bay and approval by the Mayor.

Introduced and passed the first reading in a regular meeting of the City Council of the City of Depoe Bay, Oregon, on this 20<sup>th</sup> day of June, 2017.

Passed at the second reading, placed on final passage, and adopted by the City Council of the City of Depoe Bay, Oregon, on this 5<sup>th</sup> day of July, 2017.

Approved by the Mayor on this 5<sup>th</sup> day of July, 2017.

**CITY OF DEPOE BAY**

  
\_\_\_\_\_  
Mayor Barbara Leff

Attest:

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City Recorder