

ORDINANCE NO. 1485

***AN ORDINANCE OF THE CITY OF GLADSTONE AMENDING SUBCHAPTER 5.70 OF THE MUNICIPAL CODE REMOVING AN EXEMPTION FOR THE TRANSIENT LODGING TAX AND ADDING A GENERAL PENALTY***

**WHEREAS**, on November 14, 2017, the Gladstone City Council passed Ordinance No. 1479 imposing a six percent (6%) transient lodging tax;

**WHEREAS**, transient lodging includes hotel, motel and inn dwelling units that are used for temporary overnight human occupancy; spaces used for parking recreational vehicles or erecting tents during periods of human occupancy; or houses, cabins, condominiums, apartment units or other dwelling units, or portions of any of these dwelling units, that are used for temporary human occupancy;

**WHEREAS**, Ordinance No. 1479 included the same exemptions the State of Oregon uses for the state transient lodging tax pursuant to ORS 320.308; and

**WHEREAS**, these exemptions include an exemption for “[a] dwelling unit that is used by members of the general public for temporary human occupancy for fewer than 30 days per year” ORS 320.308(3);

**WHEREAS**, the above exemption creates obstacles in collecting from short-term rental hosts;

**WHEREAS**, pursuant to the City’s home rule authority, the City may impose the tax on entities exempted from the state tax;

**WHEREAS**, the City inadvertently deleted the text of Section 16 of Ordinance No. 1479, which imposed a general penalty and wish to include the text now; and

**WHEREAS**, pursuant to the City’s home rule authority, the City Council desires to remove the exemption to facilitate the collection from all providers of transient lodging and impose a general penalty for non-compliance.

**NOW THEREFORE, BASED ON THE FOREGOING, THE CITY OF GLADSTONE ORDAINS AS FOLLOWS:**

**Section 1:** Subchapter 5.70 Section 5 is hereby amended as follows:

**EXEMPTIONS**

No TLT shall be imposed upon:

A. A dwelling unit in a hospital, health care facility, long-term care facility or any other residential facility that is licensed, registered or certified by the Oregon Department of Human Services or the Oregon Health Authority;

B. A dwelling unit in a facility providing treatment for drug or alcohol abuse or providing mental health treatment;

~~C. A dwelling unit that is used by members of the general public for temporary human occupancy for fewer than 30 days per year;~~

~~DC.~~ A dwelling unit, the consideration for which is funded through a contract with a government agency and the purpose of which is to provide emergency or temporary shelter;

~~ED.~~ A dwelling unit at a nonprofit youth or church camp, nonprofit conference center or other nonprofit facility; or

~~FE.~~ A dwelling unit that is leased or otherwise occupied by the same person for a consecutive period of 30 days or more during the year. The requirements of this subsection are satisfied even if the physical dwelling unit changes during the consecutive period, if:

(1) All dwelling units occupied are within the same facility; and

(2) The person paying consideration for the transient lodging is the same person throughout the consecutive period.

**Section 3:** Subchapter 5.70 Section 16 hereby amended as follows:

PENALTY

Penalties in this subchapter are in addition to the general penalty provided for in GMC Section 1.08.110.

**Section 4:** Pursuant to GMC 1.01.110 the code publisher may renumber this ordinance and the provisions of Ordinance No. 1479 to conform to the City's current codification.

**Section 5:** This Ordinance takes effect March 1, 2018.

This Ordinance adopted by the Common Council of the City of Gladstone City Council and approved by the Mayor this 23<sup>rd</sup> day of JANUARY, 2018.

ATTEST:

  
Tamara Stempel, Mayor

  
Tami Bannick, City Recorder