



BOARD OF COMMISSIONERS

AGENDA REQUEST & STAFF REPORT

MEETING DATE: May 5, 2025

SUBJECT: Work Session: Preparation for Potential Public Hearing on Transient Room Tax Code Amendments

RECOMMENDED MOTION:

None at this time.

BACKGROUND AND POLICY IMPLICATIONS:

Staff will present possible amendments to County Code 4.08 – Transient Room Tax and seek direction on whether the Board would like to proceed with a public hearing. The proposed amendments are detailed in the attached redlined document, with new language underlined and language to be deleted in ~~strike through~~. A clean version is also attached for reference.

Most of the recommended changes are a result of modernizing and aligning with language used by the State of Oregon Transient Lodging Taxes Oregon Revised Statutes and the “Model Transient Lodging Tax Ordinance” document as written for local governments who use the Oregon Department of Revenue to administer, collect, enforce and distribute transient lodging taxes. The goal is to align local requirements with State requirements to assist lodging providers with reporting and tax submission by including the same revenue amounts in “Rent” to both taxing authorities.

In addition to renumbering, updating, and aligning the Code language, the following changes are included in the recommendation under consideration:

1. Renaming Transient Rental Tax to Transient Lodging Tax
2. Updating or Adding definitions for:
 - a. Adding: Short-Term Rental
 - b. Adding: Short-Term Rental Hosting Platform
 - c. Adding: Short-Term Rental Hosting Platform Fees
 - d. Updating: “Transient or Occupant” to “Occupant”
 - e. Updating: “Hotel” to “Transient Lodging or Transient Lodging Facilities”
 - f. Adding: Transient Lodging Provider
 - g. Adding: Transient Lodging Intermediary

3. Adding language for the County to administer a fee for the initial registration and the renewal of the annual Certificate of Authority.
4. The current Code already states in section 4.08.340 that violation of any provision of DCC Chapter 4.08 is a Class A Violation. Adding clarifying language in specific sections that the following shall be deemed a Class A Violation: (1) failure to register for a Certificate of Authority, (2) failure to complete the registration renewal, (3) failure to complete and submit the required monthly or quarterly reporting forms, (4) operating a short-term rental without a current Certificate of Authority, or (5) advertising properties without displaying the DCCA number in an advertisement.
5. Updating the definition of a short-term rental from 30 days or less, to less than 30 days. Removing the 30th day aligns with the State and allows for reporting the same revenue numbers to the State and the County (for those rare cases when a stay reaches 30 days).
6. Removing the exclusion of Recreation Fees from the definition of Rent as these fees are mandatory fees which are subject to tax, and for consistency with the State which doesn't allow an exemption for these mandatory fees.

BUDGET IMPACTS:

None currently.

ATTENDANCE:

Robert Tintle, Chief Financial Officer
Michelle Assia, Management Analyst