



## ORDINANCE NO. 2025-12

### **AN ORDINANCE AMENDING SANDY MUNICIPAL CODE CHAPTER 3.28: HOTEL/MOTEL TAX**

**WHEREAS**, a local transient lodging tax is a tax imposed by a local government on the sale, service or furnishing of transient lodging; and; and

**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; and; and

**WHEREAS**, Chapter 3.28 of the City of Sandy Municipal Code establishes requirements for the payment of transient lodging tax; and; and

**WHEREAS**, this Chapter was adopted in 1988 and last revised in 1996; and.

**WHEREAS**, significant changes have occurred in the transient lodging industry over the last thirty years; and

**WHEREAS**, the City desires to update its transient lodging code to better align with current standards and best practices; and

**WHEREAS**, more specifically, the City wishes to clarify and make explicit the requirement of collection and remitting of the tax to the City by any person other than a transient lodging provider that facilitates the retail sale of transient lodging and: (1) charges for occupancy of the transient lodging; (2) collects the consideration charged for occupancy of the transient lodging; or (3) receives a fee or commission and requires the transient lodging provider to use a specified third-party entity to collect the consideration charged for occupancy of the transient lodging; and

**WHEREAS**, ORS 320.350 includes certain requirements regarding use of revenue for new transient lodging taxes, but the City's transient lodging tax pre-dates those requirements and is therefore exempt; and

**WHEREAS**, the City Council held a hearing on April 7, 2025, allowing the public an opportunity to provide testimony on the proposed code amendments.

### **NOW, THEREFORE, THE CITY OF SANDY ORDAINS AS FOLLOWS:**

**Section 1:** Chapter 3.28, within Title 3, Revenue and Finance of the Sandy Municipal Code, is hereby amended as shown in Exhibit A, attached, and incorporated herein by reference.

**Section 2:** This ordinance shall take effect thirty days after its enactment.

This ordinance is adopted by the City Council of the City of Sandy this 7th day of April, 2025.

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Kathleen Walker, Mayor

ATTEST:

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Jeffrey Aprati, City Recorder