

ORDINANCE NO. 5121

AN ORDINANCE AMENDING THE ALBANY MUNICIPAL CODE (AMC), CHAPTER 3.14, TRANSIENT ROOM TAX.

THE PEOPLE OF THE CITY OF ALBANY DO ORDAIN AS FOLLOWS:

Section 1. The Albany Municipal Code, chapter 3.14.030, Administration of funds is hereby amended to read as follows:

3.14.030 Administration of funds. The Tax Administrator shall deposit all money collected pursuant to this chapter to the credit of the ~~Transient Room Tax Economic Development Fund~~.

Section 2. The Albany Municipal Code, chapter 3.14.040, Imposition, is hereby amended to read as follows:

3.14.040 Imposition. For the privilege of occupancy in any hotel, on and after ~~October 1, 1985~~ **July 1, 1994**, each transient shall pay a tax in the amount of ~~six~~ **eight** percent of the rent charged by the operator. The tax constitutes a debt owed 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/her records when rent is collected, if the operator keeps his/her records on the cash accounting basis, and when earned if the operator keeps his/her records on the accrual accounting basis. If rent is paid in installments, a proportionate share of the tax shall be paid by the transient or 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 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 furnishing of rooms, accommodations, and parking space in mobile home parks or trailer parks.

Section 3. The Albany Municipal Code, chapter 3.14.100, Operator - Collection is hereby amended to read as follows:

3.14.100 Operator - Collection. (1) Every operator renting rooms in the City, the occupancy of which is not exempted under the terms of this chapter, shall collect a tax from the occupant. The tax collected or accrued by the operator constitutes a debt owing by the operator to the City.

(2) In all cases of credit or deferred payment of rent, the payment of tax to the operator may be deferred until the rent is paid, and the operator shall not be liable for the tax until credits are paid or deferred payments are made.

(3) For rent collected on portions of the dollar, the first one cent of tax shall be collected on ~~\$0.09~~ **0.07** through ~~\$0.24~~ **0.19** inclusive; the second one cent of tax shall be collected on ~~\$0.25~~ **0.20** through ~~\$0.41~~ **0.32** inclusive; the third one cent of tax shall be collected on ~~\$0.42~~ **0.33** through ~~\$0.58~~ **0.46** inclusive; the fourth one cent of tax shall be collected on ~~\$0.59~~ **0.47** through ~~\$0.83~~ **0.59** inclusive, the fifth one cent of tax shall be collected on ~~\$0.84~~ **0.60** through ~~\$0.99~~ **0.71** inclusive; and the sixth one cent of tax shall be collected on ~~\$1.00~~ **0.72** through ~~\$1.08~~ **0.85** inclusive; the seventh one cent of tax shall be collected on ~~\$0.86~~ through ~~\$0.99~~ inclusive; and the eighth one cent of tax shall be collected on ~~\$1.00~~ through ~~\$1.06~~ inclusive.

Section 4. The Albany Municipal Code, chapter 3.14.160, Liens, is hereby amended to read as follows:

3.14.160 Lien. The tax imposed by this chapter, together with the interest and penalties provided in this chapter and the filing fees paid to the Department of Records of Linn County, Oregon, or Benton County, Oregon and advertising costs which may be incurred when the same becomes delinquent as set forth in this chapter, shall be and, until paid, remain a lien from the date of its recording with the Department of Records of Linn County, Oregon or Benton County, Oregon and shall be superior to all subsequent recorded liens on

all tangible personal property used in the hotel of an operator within the City and may be necessary to discharge said lien, if the lien has been recorded with the Department of Records of Linn County, Oregon or Benton County, Oregon. Notice of the lien may be issued by the Tax Administrator or his/her deputy whenever the operator is in default in the payment of said tax, interest and penalty and shall be recorded with the Department of Records of Linn County, Oregon, or Benton County, Oregon and a copy sent to the delinquent operator. The personal property subject to such lien seized by any deputy or employee of the Tax Administrator may be sold by the department seizing the same at public auction after 10 days' notice, which shall mean one publication in a newspaper published in the City.

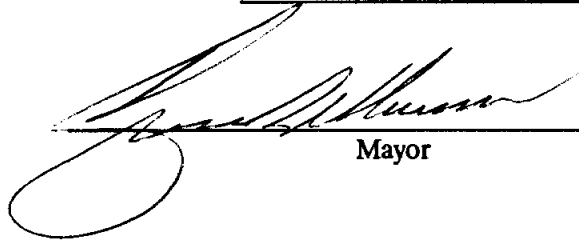
Any lien for taxes as shown on the records of the proper county official shall, upon the payment of all taxes, penalties and interest thereon, be released by the Tax Administrator when the full amount determined to be due has been paid to the City and the operator or person making such payment has received a receipt therefor stating that the full amount of taxes, penalties and interest thereon have been paid and that the lien is thereby released and the record of lien is satisfied.

Section 5. This ordinance shall be effective as of July 1, 1994.

Passed by Council: May 25, 1994

Approved by Mayor: May 25, 1994

Effective Date: July 1, 1994



Mayor

ATTEST:



Deputy City Recorder