

W. 5. c.

IN THE BOARD OF COUNTY COMMISSIONERS, LANE COUNTY, OREGON

ORDINANCE NO. 5-05

IN THE MATTER OF AMENDING CHAPTER 4 OF LANE CODE TO ADD PROVISIONS FOR A LANE COUNTY SALES AND USE TAX, TO DEDICATE THE REVENUES, TO ADOPT ADMINISTRATION AND COLLECTION PROVISIONS, TO RENUMBER DIFFERENTIAL TAX PROVISIONS, AND TO SET AN EFFECTIVE DATE (LC 4.400 through 4.462)

The Board of County Commissioners of Lane County ordains as follows:

Chapter 4 of Lane Code is hereby amended by deleting, substituting, and adding new sections as follows:

DELETE THESE SECTION(S)

INSERT THESE SECTION(S)

4.500 through 4.510
as located on pages 4-19-through 4-20
(a total of 2 pages)

4.005 through 4.015
as located on page 4-1
(a total of 1 page)

None

4.400 through 4.462
as located on pages attached
(a total of 24 pages)

Said sections are attached hereto and incorporated herein by reference. County Counsel shall conform the Code to reflect the options selected by the Board at the time of enactment from the options shown on page 24. The purpose of this substitution and addition is to add provisions for a Lane County sales and use tax, to dedicate the revenues, to adopt administration and collection provisions, to renumber Differential Tax provisions, and to set an effective date (LC 4.400 through 4.462).

ENACTED this _____ day of _____ 2005.

Chair, Lane County Board of Commissioners

Recording Secretary for this Meeting of the Board

APPROVED AS TO FORM

Date 10/18/05 Lane County

Terese Stalder
OFFICE OF LEGAL COUNSEL

Chapter 4**TAXES****DIFFERENTIAL TAXES****4.005 Definitions.**

In addition to the general definitions included in LC 1.010, the following definitions apply:

Incorporated Cities. The area encompassed by the cities of Coburg, Cottage Grove, Creswell, Dunes City, Eugene, Florence, Junction City, Lowell, Oakridge, Springfield, Veneta, Westfir and any other city incorporated pursuant to ORS Chapter 221.

Special District. The area encompassed by any district, as defined in ORS 198.010-198.955, and duly organized under state law. *(Revised by Ordinance No. 9-95, Effective 11.3.95)*

4.010 Geographic Tax Classification.

The Board may, upon making the findings required by LC 4.510 below, adopt a measure or refer a measure to the electors which provides a different tax burden on one class of taxpayers than is imposed upon another class of taxpayers. Any class of taxpayers so determined by the Board shall be identified on a geographical basis, and may include distinctions, as substantiated by the findings, among incorporated cities, special districts, and areas outside the boundaries of cities or districts. *(Revised by Ordinance No. 9-95, Effective 11.3.95)*

4.015 Required Findings.

Any difference in tax burden imposed within separate geographic boundaries within Lane County, Oregon shall meet the following criteria:

(1) Differences in services to be provided in different geographic areas must be real and substantial.

(2) Geographic boundaries shall be drawn so that services provided within designated areas are qualitatively different from services provided within other geographical areas.

(3) Services provided within the different geographical areas must be unique.

(4) Any differences in tax burdens shall be based upon the actual costs of providing services and administration. *(Revised by Ordinance No. 9-95, Effective 11.3.95)*

LANE COUNTY TRANSIENT ROOM TAX**4.100 Title.**

This subchapter may be referred to as the Lane County Transient Room Tax. *(Revised by Ordinance No. 8-73, Effective 9.14.73)*

4.105 Definitions.

In addition to the general definition included in LC 1.010, the following definitions apply:

Accrual Accounting. A system whereby the operator enters the rent due from a transient on the records when the rent is earned whether or not it is paid.

LANE COUNTY SALES AND USE TAX CODE

4.400. Title.

This subchapter (LC 4.400 to 4.462) may be referred to as the Lane County Sales and Use Tax Code. LC 4.404 to 4.409 are specific to the Lane County Sales Tax; LC 4.410 to 4.414 are specific to the Lane County Use Tax.

4.401. Definitions.

In addition to the general definitions included in LC 1.010, the following definitions apply to the Lane County Sales and Use Tax Code, unless the context requires otherwise:

Appeals Board. The hearings body designated by the Board of Commissioners to review taxpayer appeals from final determinations by the Tax Administrator.

Buyer. Every person obtaining or receiving rights or other property from a retail sale.

Casual or isolated sale. A sale made by a person who is not engaged in the business of selling the type of property involved on a routine or regular basis.

Consideration. The value of all amounts obtained by the seller in connection with a retail sale, without reduction for any cost or expense of the seller. However:

(i) "Consideration" does not include the reasonable value of any trade-in property, if that value is separately stated in the invoice.

(ii) If the value of all amounts obtained by the seller in connection with a retail sale do not represent the reasonable fair market value of the retail sale, the Tax Administrator may treat the reasonable fair market value of the retail sale as the consideration for that retail sale.

Consumer. A person who is a purchaser at a retail sale or a user of taxable services.

Dietary supplement. Any product intended to supplement the diet that:

(i) Is intended for ingestion in tablet, capsule, powder, softgel, gelcap, or liquid form, or if not intended for ingestion in such form, is not represented as conventional food and is not represented for use as a sole item of a meal or of the diet; and,

(ii) Is required to be labeled as a dietary supplement, identifiable by the "supplement facts" box found on the label as required pursuant to 21 C.F.R. Sec. 101.36, as that section is in effect on the date of enactment of the Lane County Sales and Use Tax Code; and,

(iii) Contains one or more of the following dietary ingredients:

(a) A vitamin;

(b) A mineral;

(c) An herb or other botanical;

(d) An amino acid;

(e) A dietary substance for use by humans to supplement the diet by

increasing the total dietary intake; or,

(f) A concentrate, metabolite, constituent, extract, or combination of any ingredient described in this subsection.

Extended warranty. An agreement to replace or repair tangible personal property at no additional charge or a reduced charge, or to provide indemnification for the replacement or repair of tangible personal property, which is not included in the price of the tangible personal property to which the agreement applies.

Food and food ingredients. Substances, whether in liquid, concentrated, solid, frozen, dried, or dehydrated form, that are sold for ingestion or chewing by humans and are consumed for their taste or nutritional value. However, "food and food ingredients" do not include the following:

(a) beverages that contain one-half of one percent (0.50%) or more of alcohol by volume.

(b) prepared food, soft drinks or dietary supplements.

(c) cigarettes, cigars, chewing or pipe tobacco, or any other item that contains tobacco.

Indirectly. Accomplishing something by contracting or arranging for that thing to be done by another.

Internal Revenue Code. The United States Internal Revenue Code as it exists on the date of enactment of the Lane County Sales and Use Tax Code.

Invoice. The bill of sale, invoice, or similar document that the seller provides to the buyer in connection with a retail sale.

Lane County Sales and Use Tax Code. LC 4.400 to 4.462 and the Lane County sales and use tax rules.

Lane County sales and use tax rules. The administrative rules promulgated by the Tax Administrator pursuant to LC 4.452(1) and 4.452(2).

Lane County sales tax. The tax imposed by LC 4.404.

Lane County use tax. The tax imposed by LC 4.410.

Medical supplies and equipment. Tangible personal property that is acquired to treat a medical condition in a human being upon written prescription or recommendation by a health care professional that is subject to regulation by a health care professional regulatory board as defined in ORS 676.160 or a similar board of another state. "Medical supplies and equipment" do not include tangible personal property that is acquired to perform research, and also do not include dietary supplements.

Notice. Written notice given by any means authorized in the Lane County sales and use tax rules. The Lane County sales and use tax rules shall indicate when notice given by a particular means is deemed to be received.

Person. An individual, corporation, partnership, association or any other legal entity.

Prepared food. Food sold for consumption on or near the premises of the seller or in vehicles, and “take-out food” that is normally sold for consumption without substantial additional cooking or preparation by the buyer. However:

(a) “prepared food” does not include food or ingredients that are furnished, prepared, or served as meals under a nutrition program for the aged as provided for in the Older Americans Act (P.L. 95-478 Title III); and,

(b) “take-out food” does not include:

(i) bakery goods, such as bread, rolls, buns, biscuits, bagels, croissants, pastries, donuts, Danish, cakes, tortes, pies, tarts, muffins, bars, cookies, or tortillas; and,

(ii) fruits, vegetables and other foodstuffs that are commonly eaten without cooking or other preparation, if those foodstuffs have not been cooked or otherwise specially prepared for eating by the seller.

Public safety system programs. Programs that are designed to protect citizens from the effects of, or to reduce, criminal activity. Public safety system programs include but are not limited to activities that are listed under “Programs and Services to Achieve Goals” in the executive summary of the “Lane County Public Safety Task Force Final Report – October, 2005,” and other preventative and reactive public safety services, such as adult and youth corrections, crime prevention, prosecution, detention, supervision, mental health services, alcohol and drug treatment, victim services, drug court, interagency narcotics enforcement, patrol, investigation and arrest, and related support services.

Received. A communication will be considered received by the Tax Administrator on the postmark date affixed by the United States Postal Service on the communication if the communication is mailed, on the date shown on the Tax Administrator’s date stamp if the communication is delivered by hand or sent by facsimile, the date shown as the date of receipt in the County’s electronic records if the communication is by electronic mail, or as otherwise provide in the Lane County sales and use tax rules.

Reporting Period. The three-month periods beginning with the first days of January, April, July or October of each calendar year.

Retail Sale. Every sale of tangible personal property and every provision of taxable services that occurs within the County except transactions described in LC 4.406.

Seller. Every person making a retail sale, regardless of whether the person is acting as an agent, broker, or principal.

Selling Price. The total amount of consideration received by the seller in any retail sale, less any of the following if they are separately stated on the invoice:

(i) discounts, including cash, term, or coupons that are not reimbursed by a third party that are allowed by a seller and taken by a purchaser on a sale;

(ii) interest, financing, and carrying charges resulting from credit extended in

connection with a retail sale, and,

- (iii) any taxes legally imposed directly on the consumer.

Soft drinks. Any beverages that contain natural or artificial sweeteners and less than one-half of one percent (0.50%) of alcohol by volume. Soft drinks do not include beverages that contain: Milk or milk products; soy, rice, or similar milk substitutes; or greater than fifty percent (50%) of vegetable or fruit juice by volume.

Tangible personal property. All property that is not real property or intangibles. In general, "tangible personal property" means personal property that can be seen, weighed, measured, felt, or touched, or that is in any other manner perceptible to the senses. Tangible personal property also includes prewritten computer software.

Tax Administrator. The person designated by the Board of Commissioners to act as Tax Administrator under the Lane County Sales and Use Tax Code.

Tax Year. The calendar year.

Tax. The Lane County sales and the Lane County use tax.

Taxable services.

- (i) The following labor and services:
 - (a) The installing, repairing, cleaning, altering, imprinting, or improving of tangible personal property of or for consumers.
 - (b) The constructing, repairing, decorating, or improving of new or existing buildings or other structures under, upon, or above real property of or for consumers, directly or indirectly.
 - (c) The cleaning, fumigating, razing or moving of existing buildings or structures. However, "cleaning" shall not include those cleaning and caretaking services ordinarily performed by commercial janitor service businesses that are described in the Lane County sales and use tax rules.
 - (d) The sale of or charge made for labor and services rendered in respect to automobile towing and similar automotive transportation services;
- (ii) All charges made for the following services:
 - (a) Amusement and recreation services including but not limited to golf, pool, billiards, skating, bowling, ski lifts and tows, day trips for sightseeing purposes, and others, when provided to consumers;
 - (b) Abstract, title insurance, and escrow services;
 - (c) Credit bureau services;
 - (d) Automobile parking and storage garage services;
 - (e) Landscape maintenance and horticultural services but excluding (i) horticultural services provided to farmers and (ii) pruning, trimming, repairing, removing, and clearing of trees and brush near electric transmission or distribution lines or equipment, if performed by or at the direction of an electric utility;
 - (f) Provision of tickets or reservations for professional sporting events; and,
 - (g) Physical fitness services, tanning salon services, tattoo parlor

services, steam bath services, Turkish bath services, escort services, and dating services.

(iii) The renting or leasing of tangible personal property to consumers, other than renting or leasing where the lease or rental is solely to a person for the purpose of subleasing or subrenting.

(iv) Services provided to assist in the operation of tangible personal property, if the services are not included in the selling price of the tangible personal property and are reasonably necessary for the tangible personal property to perform as designed. For the purpose of this subsection, a service is not “reasonably necessary for the tangible personal property to perform as designed” if the service consists only of inspection.

(v) Provision of an extended warranty.

Taxable use. Any use in the County by any person as a consumer of any of the following:

(i) Tangible personal property that was purchased at retail, or acquired by rental, lease, gift, repossession, or bailment, or was extracted or produced or manufactured by the person using the property; and,

(ii) Services described in clauses (i)(a) or (v) of the definition of taxable services in LC 4.401.

Taxpayer. Any person who is required to pay the Lane County sales tax or the Lane County use tax.

Use.

(i) For tangible personal property: the first act within the County by which the taxpayer takes or assumes dominion or control over the article of tangible personal property as a consumer. Use includes installation, storage, withdrawal from storage, distribution, or any other act preparatory to subsequent actual use or consumption within the County.

(ii) For a service: use of a service occurs when the taxpayer first uses the tangible personal property in connection with which the service is provided.

Value.

(i) For tangible personal property that was purchased by the user, and unless clause (iv) of this definition applies: the consideration paid by the user, plus the amount of any tariff or duty paid with respect to the importation of the tangible personal property that is used. However, if the tangible personal property is purchased under conditions in which the consideration paid by the purchaser does not represent the true value of the tangible personal property, the value of the tangible personal property that is purchased shall be determined by the Tax Administrator based on comparable sales of similar property of like quality and character.

(ii) For tangible personal property that the user acquired by gift or repossession or as a prize, or that the user extracted, produced, or manufactured: the reasonably estimated fair market value of the tangible personal property, determined by the Tax Administrator based on comparable sales of similar property.

(iii) For tangible personal property that the user acquired by lease or bailment: the reasonably estimated fair rental for the use of that tangible personal property, determined by the Tax Administrator based on comparable rentals or bailments of similar

property.

(iv) For tangible personal property owned by a user engaged in business outside the County which is brought into the County for no more than one hundred eighty (180) days in any period of three hundred sixty-five (365) consecutive days and which is temporarily used for business purposes by the in the County: the reasonably estimated fair rental for the use of that tangible personal property during the period it was in the County, determined by the Tax Administrator based on rentals of similar property.

(v) For a taxable service: the consideration paid to the seller or provider of the service. However, if the taxable service is received as a gift or under conditions in which the consideration paid to the seller does not represent the true value of the service, the value of service used shall be determined by the Tax Administrator based on comparable sales of similar services.

4.402. Dedication and Purpose.

(1) The Lane County sales tax and the Lane County use tax are imposed solely to raise revenues for the purposes described in this section.

(2) Dedication. All revenue collected from the Lane County sales tax and the Lane County use tax shall be credited to the Public Safety Dedicated Tax Fund. Interest earned on the Public Safety Dedicated Tax Fund shall also be credited to the Public Safety Dedicated Tax Fund. The Public Safety Dedicated Tax Fund shall be a dedicated, special fund, and amounts credited to the Public Safety Dedicated Tax Fund shall be used only:

(a) To pay costs and expenses of public safety system programs; and,

(b) To pay costs and expenses of administering and collecting the Lane County sales tax and the Lane County use tax.

(3) Initial goals. Amounts credited to the Public Safety Dedicated Tax Fund during the first five years shall be used primarily for programs and services directed towards achieving the following four goals:

(a) Significantly reducing illegal drug production, dealing and use, especially methamphetamine, through targeting illegal drug producers, dealers, users, and property criminals;

(b) Reducing family violence;

(c) Enhancing effective treatment programs to help adults and juveniles addicted to drugs and alcohol; and,

(d) Providing effective prevention programs to reduce future crime.

(4) Property Tax Relief. The Lane County permanent authorized property tax rate is \$1.2793 per \$1000 of assessed value. In FY 2006-07, Lane County shall provide property tax relief by refraining from levying at least \$1.00 per \$1000 of assessed value

of that rate, unless the Lane County sales tax or the Lane County use tax are not then in effect or are not being collected at or near projected levels. If the Lane County sales tax and the Lane County use tax are then in effect but are not being collected at or near projected levels, Lane County shall provide reduced property tax relief that is proportionate to the projected, reduced collections of the Lane County sales tax and the Lane County use tax in FY 2006-07. In subsequent fiscal years the Lane County Budget Committee and Board of County Commissioners shall determine and provide a proportionate level of property tax relief, after taking into consideration the revenues that are available for the County public safety system programs, including but not limited to the Secure Rural Schools and Community Self-Determination Act of 2000, Public Law 106-308, and the County's goal of stabilizing its public safety system programs.

4.403. Rules of Construction and Presumptions.

The Lane County sales tax and the Lane County use tax are intended to tax all affected persons uniformly and fairly, and to maximize revenues that are available for the purposes described in LC 4.402. To achieve these goals:

(1) The provisions of the Lane County Sales and Use Tax Code and the rules promulgated by the Tax Administrator under that code that relate to the persons and transactions that are subject to the Lane County sales tax and the Lane County use tax shall be construed liberally;

(2) The provisions of the Lane County Sales and Use Tax Code and the rules promulgated by the Tax Administrator under that code that relate to exemptions, deductions and credits shall be construed narrowly; and,

(3) Any action that may reasonably be treated as subject to the Lane County sales tax or the Lane County use tax shall be rebuttably presumed to be taxable under the Lane County Sales and Use Tax Code. Each person shall have the burden of establishing that the person's actions are not taxable under the Lane County Sales and Use Tax Code.

LANE COUNTY SALES TAX

4.404. Sales Tax Imposed.

(1) Except as otherwise specifically provided in the Lane County Sales and Use Tax Code, there is imposed on each retail sale in this County a tax equal to [REDACTED] percent ([REDACTED]%) of the selling price.

(2) The taxes imposed under the LC 4.404(1) shall apply to successive retail sales of the same property.

(3) The tax imposed by LC 4.404(1) shall apply to retail sales commencing April 1, 2006, shall be calculated for each reporting period, and shall be paid as provided in LC 4.405(1) and the Lane County Sales and Use Tax Code.

4.405. Payment; Separate Statement; Seller's Compensation.

(1) Payment.

(a) The Lane County sales tax on each retail sale shall be paid by the buyer to the seller. Each seller shall collect from each buyer the full amount of the tax that is due under the Lane County Sales and Use Tax Code.

(b) Sellers shall compute the Lane County sales tax due by carrying the computation to the third decimal place and rounding to a whole cent using a method that rounds up to the next cent whenever the third decimal place is greater than four. Sellers may elect to compute the tax due on a transaction on an item or an invoice basis.

(c) Except where the consideration for a retail sale is determined to be a larger amount as provided in the Lane County Sales and Use Tax Code and in cases described in LC 4.405(2)(b), the selling price quoted in the invoice shall be conclusively presumed not to include the Lane County sales tax, unless the price list, sales document, contract or other agreement explicitly indicates that the selling price includes the Lane County sales tax.

(d) The seller shall hold all Lane County sales tax revenues it receives in trust for the benefit of the County until those revenues are paid to the County.

(e) Unless otherwise determined by the Tax Administrator, Lane County sales tax that is payable for retail sales occurring during each reporting period shall be due on the last day of the month following the end of the reporting period.

(f) The obligation of a seller to pay the Lane County sales tax due in connection with any retail sale shall be a personal obligation of the seller.

(g) The Tax Administrator is authorized to adopt Lane County sales and use tax rules that provide that a seller is not obligated to collect a Lane County sales tax from a buyer or pay the Lane County sales tax to the County for sales below a specified amount, and may also provide that sellers with aggregate retail sales below a specified amount are not obligated to pay Lane County sales tax revenues to the County, or to pay them less frequently than quarterly.

(2) Separate Statement.

(a) Except as provided in LC 4.405(2)(b), the seller shall state the Lane County sales tax separately from the selling price in the invoice.

(b) The Lane County sales tax need not be separately stated for retail sales through vending machines, and for similar retail sales identified in the rules promulgated under LC 4.452 for which the Tax Administrator determines that separate statement of the Lane County sales tax is impractical or unduly burdensome.

(3) Seller's compensation.

The seller shall be permitted to deduct and retain from each payment that is timely filed an amount equal to two percent (2.00%) of the tax that is due, to compensate the seller for costs incurred in the collection, recordkeeping, remittance and accounting for the tax, not to exceed \$100 per quarter. This deduction may not be taken if there is any sales tax, penalty or interest due from the seller for any previous filing period.

4.406. Exclusions from Definition of Retail Sale.

Retail sales do not include:

(1) The sale of food and food ingredients, except food and food ingredients that are sold through a vending machine.

(2) The sale of electricity, telephone service, heating oil to be used for space heating, natural gas, liquid petroleum gas or water, steam, or heat, if they are delivered to consumers through mains, lines, pipes or by tank truck or tank trailer.

(3) The sale of coal, firewood, sawdust or other wood fuels, solar energy, hot water, steam, thermal or geothermal resources, nuclear energy, synthetic fuel or other, similar materials that are used or intended for use for residential heating, residential air conditioning or residential lighting.

(4) The sale of medical supplies and equipment.

(5) The sales of motor vehicle fuel.

(6) The sale, service or furnishing of transient lodging.

(7) Sales by foreign or alien insurance companies.

(8) Charges for transporting persons or property for hire in interstate commerce.

(9) Charges by air charter services that are exempt under federal statutes.

(10) Charges for retail car rentals.

(11) A sale to a person who presents a resale certificate under LC 4.409 and who:

(a) Purchases for the purpose of resale as tangible personal property in the regular course of business without intervening use by such person.

(b) Purchases to resell as part of a service described in clause (i)(a) or (i)(b) of the definition of "taxable service" without intervening use by the purchaser.

(c) Purchases tangible personal property to resell after the tangible personal property is modified or incorporated into a new article of tangible personal property. However, this clause shall not apply to tangible personal property that is consumed as part of the process of modifying other tangible personal property, or incorporating tangible personal property into a new article of tangible personal property.

(12) Any activities or amounts which the County is prohibited from taxing under the Constitution or laws of the State of Oregon or of the United States.

4.407. Credits.

(1) A seller is entitled to a credit or refund for Lane County sales taxes previously paid on bad debts, as that term is used in 26 U.S.C. Sec. 166, as that section exists on the date of enactment of the Lane County Sales and Use Tax Code.

(a) For purposes of this section, "bad debts" do not include:

(i) Amounts due on property that remains in the possession of the seller until the full purchase price is paid;

(ii) Expenses incurred in attempting to collect debt; and,

(iii) Repossessed property.

(b) If a credit or refund of Lane County sales tax is taken for a bad debt and the debt is subsequently collected in whole or in part, the tax on the amount collected must be paid and reported on the return filed for the period in which the collection is made.

(c) Payments on a previously claimed bad debt are applied first proportionally to the taxable price of the property or service and the Lane County sales tax or Lane County use tax thereon, and secondly to interest, service charges, and any other charges.

4.408. Exempt Persons.

Retail sales made to or by the following persons are exempt from the Lane County sales tax:

(1) Governments. The United States of America, the State of Oregon and any other State of the United States, the County and any other county, cities, public schools, special districts, peoples' utility districts and other units of local government.

(2) Nonprofits. A nonprofit organization that is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code, but only to the extent that the retail sales to or by that nonprofit organization do not arise from any unrelated trade or business as defined in Section 513 of the Internal Revenue Code.

(3) Remote sellers. Any person making retail sales if:

(a) The person's activities in this County, whether conducted directly or through another person, are limited to:

- (i) The storage, dissemination, or display of advertising;
- (ii) The taking of orders; or
- (iii) The processing of payments; and,

(b) The activities are conducted electronically via a web site on a server or other computer equipment located in County that is not owned or operated by the person making sales into the County nor owned or operated by an affiliated person. For purposes of this section, persons are "affiliated persons" with respect to each other where one of the persons has an ownership interest of more than five percent (5%), whether direct or indirect, in the other, or where an ownership interest of more than five percent (5%), whether direct or indirect, is held in each of the persons by another person or by a group of other persons which are affiliated with respect to each other.

(4) Section 4.408(3) expires when:

(a) The United States congress grants individual states the authority to impose sales and use tax collection duties on remote sellers; or,

(b) It is determined by a court of competent jurisdiction, in a judgment not subject to review, that a state or its political subdivisions can impose sales and use tax collection duties on remote sellers.

4.409. Resale Certificates.

(1) Unless a seller receives a properly completed and signed resale certificate from a buyer in connection with a retail sale, the sale shall be presumed not to qualify for exclusion under LC 4.406(11). The seller shall be liable for the tax on that sale as provided in LC 4.405, unless the seller proves to the Tax Administrator that the sale properly qualifies for exclusion under LC 4.406(11).

(2) Resale certificates shall be valid for a period of four years from the date the certificate is provided to the seller.

(3) The Tax Administrator shall provide forms for resale certificates and a list of information that must be provided in resale certificates.

LANE COUNTY USE TAX

4.410. Use Tax Imposed.

(1) Except as otherwise specifically provided in the Lane County Sales and Use Tax Code, there is imposed on each person a tax equal to ~~percent (.00%)~~ of the value of all taxable uses by that person.

(2) The Lane County use tax shall apply to every taxable use, regardless of whether the tangible personal property, software, extended warranty or services are manufactured or available for purchase within the County.

(3) Payment by one person of the Lane County use tax for any tangible personal property, software, or extended warranty does not exempt any other person from the payment of the Lane County use tax in connection with a taxable use by that other person.

(4) The tax imposed by LC 4.410(1) shall apply to retail sales commencing April 1, 2006.

(5) The tax imposed by LC 4.410(1) shall be calculated for taxable uses for taxable uses that occurring during each reporting period, and shall be paid as provided in 4.411 and the Lane County Sales and Use Tax Code.

4.411. Payment.

(1) The obligation of each person with a taxable use to pay the Lane County use tax shall be a personal obligation of the person with the taxable use.

(2) Unless otherwise determined by the Tax Administrator, Lane County use tax that is taxable uses occurring during each reporting period shall be due on the last day of the month following the end of the reporting period.

(3) The Tax Administrator is authorized to adopt Lane County sales and use tax rules that provide that a person is not obligated to pay a Lane County use tax for taxable uses with a value below a specified amount, and may also provide that persons with aggregate taxable uses below a specified amount are not obligated to remit Lane County use tax revenues to the County, or to remit them less frequently than quarterly.

4.412. Credits.

(1) A credit shall be allowed against the Lane County use tax due in connection with any taxable use, if the user has paid the Lane County sales tax, or a retail sales tax imposed by any state of the United States other than the State of Oregon, any political subdivision thereof, the District of Columbia, or any foreign country or political subdivision thereof, in connection with that taxable use.

(2) A person is entitled to a credit or refund for Lane County sales taxes and Lane County use taxes previously paid on bad debts, as that term is used in 26 U.S.C. Sec. 166, as that section exists on the date of enactment of the Lane County Sales and Use Tax Code.

(a) For purposes of this section, "bad debts" do not include:

(i) Amounts due on property that remains in the possession of the seller until the full purchase price is paid;

(ii) Expenses incurred in attempting to collect debt; and,

(iii) Repossessed property.

(b) If a credit or refund of Lane County sales tax or Lane County use tax is taken for a bad debt and the debt is subsequently collected in whole or in part, the tax on the amount collected must be paid and reported on the return filed for the period in which the collection is made.

(c) Payments on a previously claimed bad debt are applied first proportionally to the taxable price of the property or service and the Lane County sales tax or Lane County use tax thereon, and secondly to interest, service charges, and any other charges.

4.413. Exemptions.

The following persons and uses are exempt from the Lane County use tax:

(1) Any person during a calendar year in which the aggregate value of all that person's taxable uses is less than \$1,000.

(2) Use by the United States of America, the State of Oregon and any other State of the United States, and any political subdivision of those states, including the County, other counties, cities, special districts, peoples' utility districts and units of local government.

(3) Use by a nonprofit organization that is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code, but only to the extent that the use by that nonprofit organization is not in connection with any unrelated trade or business as defined in Section 513 of the Internal Revenue Code.

(4) Any taxable use if:

(a) The user's activities in this County, whether conducted directly or through another person, are limited to:

(i) The storage, dissemination, or display of advertising;

- (ii) The taking of orders; or,
- (iii) The processing of payments; and,

(b) The activities are conducted electronically via a web site on a server or other computer equipment located in the County that is not owned or operated by the user or an affiliated person. For purposes of this section, persons are "affiliated persons" with respect to each other where one of the persons has an ownership interest of more than five percent (5.00%), whether direct or indirect, in the other, or where an ownership interest of more than five percent (5.00%), whether direct or indirect, is held in each of the persons by another person or by a group of other persons which are affiliated with respect to each other.

(5) Section 4.413(4) expires when:

(a) The United States congress grants individual states or their political subdivisions the authority to impose use tax collection duties on remote sellers; or

(b) It is determined by a court of competent jurisdiction, in a judgment not subject to review, that a state or its political subdivisions can impose use tax collection duties on remote sellers.

4.414. Exempt Transactions.

The Lane County use tax shall not apply to the use of items excluded from the definition of retail sale in LC 4.406. In addition, it shall not apply to:

(1) The use of any article of tangible personal property, warranty or services that were rendered in respect to property brought into the County by a nonresident thereof for the nonresident's use or enjoyment while temporarily within the County, unless the property, warranty or services are used to conduct a nontransitory business activity within the County.

(2) The use of household goods, personal effects, private motor vehicles, and services rendered in respect to such property, by a bona fide resident of the County, or nonresident members of the armed forces who are stationed in the County pursuant to military orders, if such articles and services were acquired and used by such person outside the County while a bona fide resident outside the County and such acquisition and use occurred more than ninety (90) days prior to the time the person entered the County.

(3) Use of household goods, personal effects, private motor vehicles, and services rendered in respect to such property, where the tangible personal property and services were acquired or obtained prior to April 1, 2006.

ADMINISTRATION AND COLLECTION OF LANE COUNTY SALES AND USE TAX

4.450. Administration.

The Board of Commissioners shall determine the most appropriate means of providing for collection and administration of the tax either through employment of County personnel, or through contract with a private or governmental entity.

4.451. Authority.

(1) The Tax Administrator is hereby authorized, on behalf of the County, to exercise all supervisory and administrative authority with regard to the administration, enforcement and collection of the tax, including but not limited to administrative return processing, auditing, determinations, collection, penalties and interest, protests and appeals.

(2) The Tax Administrator shall have access to and maintain all tax filings and records with respect to the administration, enforcement and collection of the tax on behalf of the County.

(3) The Tax Administrator may, upon request, interpret the application of the tax, in general or for a specific set of circumstances.

(4) The Tax Administrator is authorized to enter into informal disposition of controversies regarding the tax by written stipulation or agreed written settlement.

4.452. Lane County Sales and Use tax rules, procedures and forms.

(1) The Tax Administrator may adopt, amend and repeal administrative rules that clarify and implement the provisions of the Lane County Sales and Use Tax Code.

(a) Except as provided in LC 4.452(2), prior to the adoption, amendment, or repeal of any rule, the Tax Administrator shall give notice of intended rulemaking by:

(i) Mailing (by ordinary or electronic mail) copies of the notice of intended rulemaking to those persons whose names are on the mailing list described in LC 4.452(3).

(ii) Providing notice at least two weeks prior to the proposed effective date of the rule to the general public in the manner determined by the Tax Administrator. Notice may be given under this subsection by publication on the County's website.

(b) The notice shall describe the proposed rule, indicate where a copy of the proposed rule may be obtained, and describe how affected persons may comment on the proposed rule.

(2) The Tax Administrator may adopt, amend, or suspend a rule for a period of up to one hundred and eighty (180) days without prior notice or hearing, if the Tax Administrator:

(a) Determines that the action is desirable to protect the public interest or avoid unfair treatment;

(b) Mails, within two weeks after the temporary rule is adopted, (by ordinary or electronic mail) a notice describing the temporary rule to those persons whose names are on the mailing list described in LC 4.452(3); and,

(c) Gives notice to the general public that the temporary rule has been adopted within two weeks after the temporary rule is adopted, in the manner determined by the Tax Administrator. Notice may be given under this subsection by publication on the County's website.

(3) The Tax Administrator shall establish a mailing list for persons who wish to be notified of proposed rulemaking under the Lane County Sales and Use Tax Code, and shall provide and make available to the public a form allowing a person to request being placed on the mailing list. Any person filing a properly completed form with the Tax Administrator shall be placed on the mailing list promptly, and shall thereafter be given notice of any proposed rulemaking under the Lane County Sales and Use Tax Code. No failure to give notice to any person on the mailing list shall invalidate any rulemaking action. The Tax Administrator shall maintain a record of all requests to be placed on the mailing list, and all mailings made to persons on the mailing list. The list shall be a public record; however, the home addresses, telephone numbers or electronic mail addresses of persons on the list shall be exempt from disclosure unless the public interest requires disclosure in the particular instance.

(4) The Tax Administrator may prescribe and make available to the public returns and other forms to be used and procedures to be followed in connection with the administration and payment of the Lane County sales tax and the Lane County use tax.

4.453. Returns and Other Documents.

(1) Any return, statement or other document provided regarding the tax shall be on forms approved by the Tax Administrator, if forms are available.

(2) The making or filing of any return, statement or other document or a copy thereof, shall constitute a certification by the individual doing so that the statements contained therein are true and that any copy filed is a true copy.

(3) Except as provided by the Tax Administrator, returns shall be filed quarterly by each person who is obligated to pay the Lane County sales tax or the Lane County use tax.

4.454. Records, Confidentiality and Disclosure.

(1) The County shall be the sole owner of all filed information regarding the tax. The County Administrator, the Tax Administrator, and their designees, shall have access to all taxpayer information.

(2) Except as otherwise provided herein or otherwise required by law, it shall be unlawful for the County Administrator, the Tax Administrator, any employee or agent of the Tax Administrator, the County, any elected official, employee, or agent of the County, or any other person who has acquired information pursuant to LC 4.454(3) or 4.454(5), to divulge, release or make known in any manner any financial information submitted or disclosed to the County by taxpayers in connection with the administration and payment of a tax. Nothing in this section shall be construed to prohibit:

(a) the disclosure of the names and addresses of any persons or entities who have filed a return; or,

(b) the disclosure of general statistics in a form which does not identify the financial information of individual taxpayers.

(3) The Tax Administrator may disclose and give access to information described in LC 4.454(1) and LC 4.454(2) to an authorized representative of the State Department of Revenue, or any local government of the state imposing taxes upon or measured by gross or net receipts, sales, use, income, or real or personal property value, for the following purposes: to inspect the tax return of a taxpayer; to obtain an abstract or copy of the return; to obtain information concerning any item contained in any return; or, to obtain information of any financial audit of the tax returns of any taxpayer. Such disclosure and access shall be granted only if the laws, regulations and practices of such other jurisdiction maintain the confidentiality of such information at least to the extent provided by LC 4.454(2).

(4) Upon the request of a taxpayer or an authorized representative of the taxpayer, the Tax Administrator shall provide copies of any tax return information filed by the taxpayer that is in the Tax Administrator records. The Tax Administrator may charge a reasonable fee for such copies.

(5) The Tax Administrator may also disclose and give access to information submitted or disclosed to the County by taxpayers in connection with the administration and payment of a tax to:

(a) The County Counsel, his or her assistants or employees, or other legal representatives of the County, to the extent disclosure or access is necessary for the performance of duties of advising or representing the County regarding the tax.

(b) Other County employees, agents or officials of the County, to the extent the Tax Administrator deems disclosure or access necessary for such employees, agents or officials to perform their duties relating to the administration of the tax.

(6) The Tax Administrator shall take reasonable steps to assure that anyone to whom disclosure is made is advised of these provisions and any penalties for violation thereof.

4.455. Examination of Books, Records, or Persons, Record Retention.

(1) The Tax Administrator may examine any books, papers, records, electronic records, memoranda, or any other document regardless of the form of storage, including but not limited to state and federal income, excise, sales or use tax returns and real or personal property tax information, to ascertain the correctness of any tax return or to make an estimate of any tax. The Tax Administrator shall have the authority, after notice to the affected person, to:

(a) Require the attendance of any person required to file a return regarding the tax, or officers, agents or other persons with knowledge of the person's income or operations, at any reasonable time and place the Tax Administrator may designate;

(b) Take testimony, with or without the power to administer oaths to any person required to be in attendance; and,

(c) Require proof for the information sought, necessary to carry out the provisions of the tax.

(2) The Tax Administrator shall designate the employees who shall have the power to administer oaths. The employees so designated shall be notaries public of the State of Oregon.

(3) Every taxpayer required to file a return regarding the tax shall keep and preserve for not less than seven (7) years such documents and records, including state and federal income, sales, use or excise tax returns, accurately supporting the information reported on the taxpayer's return and calculation of the tax for each year.

4.456. Taxpayer Representation.

(1) No person shall be recognized as representing the taxpayer in regard to any matter relating to the tax of such taxpayer without written authorization of the taxpayer or unless the Tax Administrator determines from other available information the person has authority to represent the taxpayer.

(2) No employee or official of the County, the Tax Administrator or any public agency or entity authorized to collect the tax, shall represent any taxpayer (other than himself or herself) before the Tax Administrator or before the Appeals Board. This restriction against taxpayer representation shall continue for two years after termination of employment or official status.

(3) Members of the Appeals Board shall not represent any taxpayer (other than the member himself or herself) before the Appeals Board. No member of the Appeals

Board shall participate in any matter before the Appeals Board if the appellant is a client of the member or the member's firm.

4.457. Protests and Appeals.

(1) Any determination by the Tax Administrator may be protested by the taxpayer. Notice of the protest must be received by the Tax Administrator within thirty (30) days after the notice of determination was given to the taxpayer. The protest shall state the name and address of the taxpayer and an explanation of the grounds for the protest.

(a) The Tax Administrator shall respond within thirty (30) days after the protest is filed with the Tax Administrator with either a revised determination or a final determination. The Tax Administrator's determination shall include the reasons for the determination and state the time and manner for appealing the determination.

(b) The time to file a protest or the time for the Tax Administrator's response may be extended by the Tax Administrator, for good and sufficient cause. Requests for extension of time to file a protest must be received prior to the expiration of the original 30-day protest deadline. Notice shall be given to the taxpayer if the Tax Administrator's deadline to file a protest is extended.

(2) Any final determination by the Tax Administrator may be appealed by the taxpayer to the Appeals Board. Any taxpayer wishing to appeal must give the Tax Administrator notice of the appeal within thirty (30) days after the final determination was given to the appellant. The notice of appeal shall state the name and address of the appellant and include a copy of the final determination.

(3) Within ninety (90) days after the final determination was given to the taxpayer, the appellant shall file with the Appeals Board a written statement containing:

- (a) The reasons the Tax Administrator's determination is incorrect; and,
- (b) What the correct determination should be.

(4) Failure to file such a notice or a written statement within the time permitted shall be deemed a waiver of any objections, and the appeal shall be dismissed.

(5) Within one hundred and fifty (150) days after the final determination was given to the taxpayer, the Tax Administrator shall file with the Appeals Board a written response to the appellant's statement. A copy of the Tax Administrator's response shall be promptly given to the appellant.

(6) The appellant shall be given not less than fourteen (14) days notice of the hearing date and location. The appellant and the Tax Administrator shall have the opportunity to present relevant testimony and oral argument. The Appeals Board may request such additional written comment and documents as it deems appropriate.

(7) Decisions of the Appeals Board shall be in writing, state the basis for the decision and be signed by the Appeals Board chair.

(8) The decision of the Appeals Board shall be final on the date it is issued and no further administrative appeal shall be provided.

(9) The filing of an appeal with the Appeals Board shall temporarily suspend the obligation to pay any tax that is the subject to the appeal pending a final decision by the Appeals Board.

4.458. Deficiencies, Refunds and Minimum Payments.

(1) Deficiencies.

(a) The Tax Administrator shall give notice of deficiency within three years after a tax return is filed. However, if the Tax Administrator determines that a tax return omits or understates by more than twenty-five percent (25.00%) the value, taxable use, retail sale or other measure used in calculating the tax due, the Tax Administrator may give notice of deficiency at any time within five years after a tax return is filed.

(b) The limitations to the giving of notice of a deficiency provided in LC 4.458(1)(a) shall not apply to a deficiency resulting from false or fraudulent returns, or in cases where no return has been filed.

(2) Refunds.

(a) If the Tax Administrator determines that the amount of the tax due is less than the amount theretofore paid, the excess shall be refunded to the taxpayer who paid the tax, together with interest for the period in LC 4.461(5), at the rate established under ORS 305.220.

(b) No refund shall be allowed or made after three years from the time the return was filed, or two years from the time the tax or a portion thereof was paid, whichever period expires the later, unless before the expiration of such period a claim for refund is filed by the taxpayer in compliance with the tax rules, nor shall a refund claimed on an original return be allowed or made in any case unless the return is filed within three years of the due date, excluding extensions, of the return in respect of which the tax might have been credited. If a refund is disallowed for the tax year during which excess tax was paid for any reason set forth in this paragraph, the excess shall not be allowed as a credit against any tax occurring on a return filed for a subsequent year.

(3) Notwithstanding LC 4.458(1), if no tax return is filed, the Tax Administrator may determine the tax due at any time based on the best information available to the Tax Administrator. The tax shall be assessed and subject to penalties and interest from the date it should have been paid as provided in LC 4.459 below, in accordance with LC 4.461 and 4.462 below. The Tax Administrator shall send notice of the determination and assessment to the person who failed to file the tax return.

(4) In cases where no tax return has been filed, there shall be no time limit for a notice of deficiency or the assessment of the tax, penalty and interest due.

(5) The Tax Administrator is authorized to adopt Lane County sales and use tax rules that specify the minimum refund the County is obligated to pay. The minimum shall be the amount that the Tax Administrator determines would not be cost-effective for the County to process and pay.

4.459. Return Due Date; Extensions.

(1) Tax returns shall be on forms provided or approved by the Tax Administrator. All tax returns shall be filed on the last day of the month following the end of the reporting period covered by the return.

(2) The Tax Administrator may, for good and sufficient cause, grant extensions for filing returns, except that no extension may be granted for more than six (6) months beyond the initial due date. This extension does not extend the time to pay the tax.

(3) The Tax Administrator shall prepare blank tax returns and make them available upon request. Failure to receive or secure a form shall not relieve any person from the obligation to pay a tax.

(4) The Tax Administrator shall also develop and make available any other forms necessary for the efficient administration of the tax collection process.

(5) The Tax Administrator is authorized to permit annual payments rather than quarterly payments for taxpayers whose taxes on a tax year basis are low enough that in the sole opinion of the Tax Administrator annual collection is more cost effective for both the County and the taxpayer.

4.460. Application of Payments.

(1) Taxes received shall first be applied to any penalty, then to interest accrued, then to the tax due.

(2) Any payment of tax received by the Tax Administrator shall first be applied to underpayments of any tax due for any prior quarter of the tax year or any prior annual period.

4.461. Interest.

(1) Interest shall be collected on any unpaid tax at the rate established under ORS 305.220 computed from the original due date of the tax to the fifteenth day of the month following the date of payment.

(2) If a person fails to file a tax return on the prescribed date, or any extension thereof granted under LC 4.459 above, the Tax Administrator may determine the tax based

on the best information available to the Tax Administrator. If the Tax Administrator determines the tax due, the Tax Administrator shall assess appropriate penalties and interest and shall send notice to such person of the determination and assessment.

(3) Interest at the rate specified in LC 4.461(1) above shall accrue on unpaid taxes from their original due date without regard to any extension of the filing date.

(4) The Tax Administrator shall not waive payment of, or reduce any interest amounts properly assessed in accordance with this section unless the waiver or reduction is made in accordance with an administrative rule adopted by the Tax Administrator pursuant to LC 4.452(1) or 4.452(2), or is made in connection with the settlement of a controversy pursuant to LC 4.451(4).

(5) When, under a provision of the tax, a taxpayer is entitled to a refund of a portion or all of a tax paid to the Tax Administrator, no interest shall be paid if the refund is made within four months after the tax was paid. If the refund is made more than four months after the tax was paid the taxpayer shall receive simple interest on the amount refunded from the date which is four months after the tax was paid to the date on which the County sends the refund to the taxpayer.

4.462. Penalty

(1) A penalty shall be assessed if a person:

(a) Fails to file a tax return or extension request at the time required under LC 4.459 above; or

(b) Fails to pay a tax when due.

(c) The penalty under LC 4.462(1) shall be calculated as:

(i) Five percent (5%) of the total tax liability but not less than five dollars (\$5), if the filing or payment is late by less than four (4) months;

(ii) An additional penalty of twenty percent (20%) of the total tax liability if the filing or payment is late by four (4) months or more; and,

(iii) An additional penalty of one hundred percent (100%) of the total tax liability if the filing or payment is late by three (3) or more tax years.

(2) In addition to the penalty described in LC 4.462(1), the Tax Administrator may impose a civil penalty of up to \$500 for each of the following violations of the tax:

(a) Failure to file any tax return within ninety (90) days after the Tax Administrator gives notice pursuant to LC 4.458(3);

(b) Failure to pay any tax within ninety (90) days after the Tax Administrator gives notice that payment is required pursuant to LC 4.458(3); or,

(c) Failure to take any action required by the Tax Administrator that is specified in a notice given pursuant to LC 4.455 within ninety (90) days after that notice is given.

(3) The Tax Administrator may impose a civil penalty under LC 4.462(2) above only if the Tax Administrator gave notice of the potential for assessment of civil penalties for failure to comply or respond in the original notice.

(4) The Tax Administrator may waive or reduce any penalty determined under LC 4.462(1) or 4.462(2) for good cause, according to and consistent with written policies.

(5) If a buyer fails to pay the Lane County sales tax on a retail sale to the seller, then, unless the seller pays that tax, the Tax Administrator may elect to require the buyer to pay the tax, together with a penalty of ten percent (10%) of the amount of the tax, plus any additional interest or penalties that are due as a result of the late payment of the sales tax. To calculate those additional interest and penalty charges, the date for payment of the tax shall be assumed to be the date on which the seller would have been obligated to make payment of the revenue to the County if the seller had collected the tax from the buyer when the retail sale was made. If the Tax Administrator elects to proceed against the buyer under this section, such action shall not release the seller from liability unless and until the buyer actually pays all taxes, interest and penalties that are due.

(6) Any seller who appropriates or converts sales tax revenues to his or her own use or takes any other action, upon conviction thereof, shall be guilty of theft under the laws of the State of Oregon.

(7) Violation of LC 4.454 is punishable, upon conviction thereof, by a fine not exceeding \$1,000 or by imprisonment for a period not exceeding twelve (12) months, or by both fine and imprisonment. In addition, any official or employee of the County convicted for violation of LC 4.454 shall be dismissed from employment and shall be barred from holding any position of employment or office for a period of five (5) years thereafter. Any agent of the County shall, upon conviction, be ineligible for participation in any County contract for a period of five (5) years thereafter.

RETAIL SALES TAX OPTIONS

Option	Code Section	Tax Rate	Property Tax Relief \$1/1000	Programs Included	FY06-07 Projected Program Costs	Net Tax Receipts	Workable Option Over 5 Years?
A	Delete Lane Code: 4.402(4)	0.66%	-	Task Force Only	\$24.5	25.0	Yes
C2	As is	0.94%	Yes	Task Force Only	24.5	27.5	Yes
D	As is	1.47%	Yes	TF + PS Depts	63.1	64.0	Yes

FOOTNOTES:

Insert Tax Rate for option chosen in LC 4.404(1) and 4.410(1)

The Tax Rate builds in a modest allowance for exemptions, deductions, and rate differentials for future Board action.

Property Tax Relief is predicated upon renewal of the federal Secure Rural Schools & Community Self Determination Act of 2000.

Workable Options include sufficient revenue to cover all program and administrative costs over a five-year period, including uncollectibles.

The estimated cost to purchase 50 beds from a new Springfield Jail is \$1.5 mil. This cost is NOT included in the above matrix. To add this option, add 0.05% to the above rates and insert in LC 4.404(1) and 4.410(1).

At right margin indicates changes
Bold indicates material being added
~~Strikethrough~~ indicates material being deleted

LEGISLATIVE FORMAT

~~.500-.500~~

Lane Code
Chapter 4

4.105-4.105

TAXES

DIFFERENTIAL TAXES

4.500005 Definitions.

In addition to the general definitions included in LC 1.010, the following definitions apply:

Incorporated Cities. The area encompassed by the cities of Coburg, Cottage Grove, Creswell, Dunes City, Eugene, Florence, Junction City, Lowell, Oakridge, Springfield, Veneta, Westfir and any other city incorporated pursuant to ORS Chapter 221.

Special District. The area encompassed by any district, as defined in ORS 198.010-198.955, and duly organized under state law. *(Revised by Ordinance No. 9-95, Effective 11.3.95)*

4.505010 Geographic Tax Classification.

The Board may, upon making the findings required by LC 4.510 below, adopt a measure or refer a measure to the electors which provides a different tax burden on one class of taxpayers than is imposed upon another class of taxpayers. Any class of taxpayers so determined by the Board shall be identified on a geographical basis, and may include distinctions, as substantiated by the findings, among incorporated cities, special districts, and areas outside the boundaries of cities or districts. *(Revised by Ordinance No. 9-95, Effective 11.3.95)*

4.510015 Required Findings.

Any difference in tax burden imposed within separate geographic boundaries within Lane County, Oregon shall meet the following criteria:

(1) Differences in services to be provided in different geographic areas must be real and substantial.

(2) Geographic boundaries shall be drawn so that services provided within designated areas are qualitatively different from services provided within other geographical areas.

(3) Services provided within the different geographical areas must be unique.

(4) Any differences in tax burdens shall be based upon the actual costs of providing services and administration. *(Revised by Ordinance No. 9-95, Effective 11.3.95)*

LANE COUNTY TRANSIENT ROOM TAX

4.100 Title.

This subchapter may be referred to as the Lane County Transient Room Tax. *(Revised by Ordinance No. 8-73, Effective 9.14.73)*

4.105 Definitions.

In addition to the general definition included in LC 1.010, the following definitions apply:

LC 4.400 through 4.462 is all new text, so no legislative format is provided.