

ARTICLE TWELVE - COUNTY TAXES

DIVISION ONE - IMPOSE TAX ON MARIJUANA ITEMS SOLD BY MARIJUANA RETAILERS [Adopted as Division One of Article Twelve on June 12, 2016, approved in the general election of November 8, 2016 and effective on January 1, 2017.]

SECTION 12.01.010                      TITLE

Impose Tax on Marijuana Items Sold by Marijuana Retailers.

SECTION 12.01.020                      PURPOSE

The purpose of this Division is to impose a three percent (3%) tax on the sale of marijuana items by a marijuana retailer in the area subject to the jurisdiction of the County.

SECTION 12.01.030                      DEFINITIONS

Except where the context otherwise requires, the definitions given in this section govern the construction of this ordinance.

- (1) Board means the Board of County Commissioners of Coos County.
- (2) Marijuana item(s) means marijuana, cannabinoid products, cannabinoid concentrates, and cannabinoid extracts as defined in ORS 475B.015(16).
- (3) Marijuana retailer means a person who sells marijuana items to a consumer in this state as defined in ORS 475B.015(20).
- (4) Retail sale price means the price paid for a marijuana item, excluding tax, to a marijuana retailer by or on behalf of a consumer of the marijuana item.
- (5) Tax Administrator means the Board or the person it so designates to receive returns and tax payments pursuant to this Ordinance.

SECTION 12.01.040                      IMPLEMENTING ORDINANCE AUTHORIZATION

The Board may, by separate ordinance, promulgate additional definitions, rules and regulations necessary or convenient for the administration, collection, refund, and enforcement of this ordinance.

SECTION 12.01.050

TAX IMPOSED

Pursuant to ORS 475B.345, Coos County hereby imposes a tax of three percent (3%) on the retail sale price of marijuana items by a marijuana retailer in the area subject to the jurisdiction of the County. The tax must be computed on the total retail price, including all charges other than taxes, paid by a consumer of marijuana items. The tax imposed by this Ordinance does not repeal or supersede any similar tax enacted by a city.

SECTION 12.01.060

COLLECTION AND REMITTANCE

- (1) The tax shall be collected at the point of sale of a marijuana item by a marijuana retailer at the time at which the retail sale occurs and remitted by each marijuana retailer that engages in the retail sale of marijuana items pursuant to the procedure set forth in this Ordinance and/or any subsequent rules promulgated by the Board.
  - (a) Every marijuana retailer shall keep records, render statements and comply with all rules adopted by the Board with respect to the tax imposed by this Ordinance; the records must be sufficient to show the tax liability of the marijuana retailer.
  - (b) Every marijuana retailer shall file a return with the County Tax Administrator, on or before the last day of the month following the end of each calendar quarter, reporting the amount of tax due during the quarter in a form as set forth by the Board, or its designee, and subject to penalties for false swearing.
  - (c) When a return is required under this Ordinance, the marijuana retailer required to make the return shall remit the tax due to the Tax Administrator at the time fixed for filing the return.
  - (d) Every marijuana retailer shall be deemed to hold the amount collected pursuant to this Ordinance in trust for Coos County and for payment to the Tax Administrator.
  - (e) If any marijuana retailer fails to remit any amount held in trust for Coos County pursuant to this Ordinance, the County may enforce collection according to the rules and regulations adopted under Section 12.01.040 or as otherwise provided by law.

SECTION 12.01.070

EXEMPTIONS

The sale of medical marijuana by an entity registered with the Oregon Health Authority under ORS 475B.450 is exempt from the tax imposed under this Ordinance; provided however, that to the extent such an entity also engages in the sale of marijuana items as a marijuana retailer under Oregon Revised Statutes regulating the Recreational Use of Cannabis, no such exemption shall apply to those sales.

SECTION 12.01.080

PENALTIES

Violation of any of the provisions of this Ordinance shall constitute a Class A Violation, subject to a maximum penalty of \$2,000.00 for each day a violation occurs.

ARTICLE TWELVE - COUNTY TAXES

DIVISION TWO - COOS COUNTY TAX ON MARIJUANA ITEMS SOLD BY  
MARIJUANA RETAILERS IMPLEMENTING ORDINANCE  
[Adopted as Division Two of Article Twelve  
on February 6, 2018; effective May 7, 2018.]

SECTION 12.02.010                      TITLE

Coos County Tax on Marijuana Items Sold by Marijuana Retailers  
Implementing Ordinance.

SECTION 12.02.020                      PURPOSE

The purpose of this Division is to promulgate additional  
definitions, rules and regulations necessary or convenient for  
the administration, collection, refund, and enforcement of  
Article 12, County Taxes, Division One and Ordinance 16-04-003L.

SECTION 12.02.030                      DEFINITIONS

Except where the context otherwise requires, the definitions  
given in this section govern the construction of this Division.

- (1) Board means the Board of County Commissioners of Coos  
County.
- (2) Consumer means a person who purchases, acquires, owns,  
holds, or uses marijuana items other than for the purpose  
of resale.
- (3) Marijuana item(s) means marijuana, cannabinoid products,  
cannabinoid concentrates, and cannabinoid extracts as  
defined in ORS 475B.015 (16).
- (4) "Marijuana Item Tax Review Committee" means the Board of  
County Commissioners or a committee composed of three (3)  
qualified persons appointed by the Board.
- (5) Marijuana retailer means a person who sells marijuana  
items to a consumer in this state as defined in ORS  
475B.015 (20).
- (6) Retail sale price means the price paid by a consumer for  
a marijuana item, excluding tax, to a marijuana retailer  
by or on behalf of a consumer of the marijuana item.

- (7) Tax means the 3% tax on the sale of marijuana items imposed under this Division pursuant to ORS 475D.345 and Ordinance 16-04-003L.
- (8) Tax Administrator means the Board of County Commissioners or the qualified person it so designates to receive returns and tax payments pursuant to this Division.

SECTION 12.02.040                      AUTHORIZATION

The Board hereby, pursuant to County Code 12.01.040, promulgates additional definitions, rules and regulations necessary or convenient for the administration, collection, refund, and enforcement of the Marijuana Item Tax imposed by Article Twelve, County Taxes, Division One.

SECTION 12.02.050                      COLLECTION AND REMITTANCE

- (1) The tax shall be collected at the point of sale of a marijuana item by a marijuana retailer at the time at which the retail sale occurs and remitted by each marijuana retailer that engages in the retail sale of marijuana items pursuant to the procedure set forth in this Division and/or any subsequent rules promulgated by the Board. The tax shall not be collected from a "registry identification cardholder," as defined by ORS 475.410, or a "designated primary caregiver," as defined by ORS 475.410, who is purchasing a marijuana item for a registry identification cardholder.
  - (a) Every marijuana retailer shall keep receipts, invoices, and other records sufficient to show the tax liability of the marijuana retailer. A marijuana retailer shall render statements and comply with all rules adopted by the Board with respect to the tax imposed by this Division.
  - (b) Every marijuana retailer shall file a return with the Tax Administrator, on or before the last day of the month following the end of each calendar quarter, reporting the amount of tax due during the quarter in a form as set forth by the Board, or its designee, and subject to penalties for false swearing. A return shall be filed even if no taxes have been collected by the marijuana retailer.
  - (c) A marijuana retailer required to file a return shall deliver the return, together with the remittance of

the amount of the tax due, to the Tax Administrator's office, either by personal delivery or by mail. If the return is mailed, the postmark shall be considered the date of delivery for determining delinquencies.

- (d) When a return is required under this Division, the marijuana retailer required to make the return shall remit any tax due to the Tax Administrator on or before the last day of the month following the end of each calendar quarter. Any marijuana retailer who fails remit the tax due to the Tax Administrator within the applicable time period is subject the penalties set forth in Section 12.02.070 of this Division.
- (e) Every marijuana retailer shall be deemed to hold the amount collected pursuant to this Division in trust for Coos County and for payment to the Tax Administrator.
- (f) If any marijuana retailer fails to remit any amount held in trust for Coos County pursuant to this Division, the County may enforce collection according to the rules and regulations adopted under this Division, or as otherwise provided by law.

SECTION 12.02.060

REGISTRATION OF MARIJUANA RETAILER;  
FORM AND CONTENTS; EXECUTION;  
CERTIFICATE OF AUTHORITY

- (1) Every person or entity about to engage in business as a marijuana retailer in the county shall register with the Tax Administrator within fifteen (15) days after commencing business. All marijuana retailers operating within the county's jurisdiction at the time of the adoption of this Division are exempt from the registration requirement contained herein. However, any subsequent additional place of business opened by a registration exempt marijuana retailer after the effective date of this Division is subject to the registration requirements contained herein. A marijuana retailer exempt from registration under this section shall be subject to all other requirements of this Division.
- (2) Registration of a marijuana retailer shall be provided on a form provided by the Tax Administrator.

SECTION 12.02.070

PENALTIES AND INTEREST ON TAX

- (1) Penalty-Original Delinquency. Any marijuana retailer who fails to remit any portion of any tax imposed pursuant to this Division within the time required shall pay, in addition to the amount of the tax, a penalty of the greater of ten percent (10%) of the amount of the tax due or one hundred dollars (\$100).
- (2) Penalty-Continued Delinquency. Any marijuana retailer who fails to remit any delinquent remittance on or before a period of 30 days following the date on which the remittance first became delinquent, shall pay a penalty of fifteen percent (15%) of the amount of the tax in addition to the amount of the tax and penalty first imposed.
- (3) Interest. In addition to the penalties imposed, any marijuana retailer who fails to remit any tax imposed by this Division shall pay interest at the rate of one percent (1%) per month or fraction thereof on the amount of the tax, exclusive of penalties, from the date on which the remittance first became delinquent until paid.
- (4) Penalties and Interest Merged With Tax. Every penalty imposed and such interest as accrues under the provisions of this Division shall be merged with and become a part of the tax herein required to be paid.

SECTION 12.02.080

DEFICIENCY DETERMINATIONS; EVASION;  
DELAY; APPEAL

- (1) Deficiency Determinations. If the Tax Administrator determines that the returns filed by a marijuana retailer are incorrect, the amount required may be computed and determined upon the basis of the facts contained in the return or returns or upon the basis of any information in the possession of the Tax Administrator. One or more deficiency determinations may be made of the amount due for one, or more than one, period, and the amount so determined shall be due and payable immediately upon service of notice as herein provided after which the amount determined is delinquent. Penalties on deficiencies shall be applied as set forth in Section 12.02.070.

- (a) In making a deficiency determination, the Tax Administrator may offset previous overpayments, if any, which may have been previously made for a period or periods, against any underpayment for a subsequent period or periods, or against penalties and interest on the underpayments. The interest on underpayments shall be computed in the manner set forth in Section 12.02.070.
  - (b) The Tax Administrator shall give to the marijuana retailer a written notice of the deficiency determination. The notice may be served personally or by mail. If by mail, the notice shall be addressed to the marijuana retailer at the address as it appears on the records of the Tax Administrator. In case of service by mail of any notice required by this Division, it shall be served by mailing such notice by certified mail, postage prepaid, return receipt requested.
  - (c) Except in the case of fraud or intent to evade this Division or other authorized rules or regulations, every deficiency determination shall be made and notice thereof mailed within three years after the last day of the month following the close of the quarterly period for which the amount is proposed to be determined, or within three years after the return is filed, whichever period expires later.
  - (d) Any determination shall become due and payable immediately upon receipt of notice and shall become final within twenty days after the Tax Administrator has given notice thereof; provided, however, the marijuana retailer may petition for a review of the determination by the Marijuana Item Tax Review Committee within twenty (20) days after the service of such notice.
- (2) Fraud; Refusal to Collect; Evasion. If a marijuana retailer shall fail or refuse to collect the tax or to make, within the time provided in this Division, any report or remittance of the tax or any portion thereof required by this Division, or makes a fraudulent return or otherwise willfully attempts to evade this Division, the Tax Administrator shall proceed in such manner deemed best to obtain the facts and information on which to base an estimate of the tax due. As soon



as the Tax Administrator has determined the tax due that is imposed by this Division, the Tax Administrator shall proceed to determine and assess against such marijuana retailer the tax, interest, and penalties provided by this Division. When this determination is made, notice shall be given as provided in subsection (1)(b) of this section of the amount so assessed. Such determination and notice shall be made and mailed within three years of the discovery of any fraud, intent to evade, failure or refusal to collect the tax, or failure to file a return. Any determination shall become due and payable upon receipt of notice and shall become final within twenty days after the Tax Administrator has given notice thereof; provided, however, the marijuana retailer may request a review of the determination by filing a petition with the Marijuana Item Tax Review Committee within twenty days after the service of such notice.

SECTION 12.02.090

APPEAL TO MARIJUANA ITEM TAX REVIEW  
COMMITTEE

Any determination by the Tax Administrator pursuant to this Division, or any other applicable law, may be appealed to the Marijuana Item Tax Review Committee within twenty (20) days of serving or mailing of the tax notice or a decision given by the Tax Administrator. All appeals must be in writing and clearly identify the determination of the Tax Administrator being appealed. The Marijuana Item Tax Review Committee shall fix a time and place for hearing such appeal and shall give the appellant not less than twenty days written notice of the time and place of hearing.

SECTION 12.02.100

MARIJUANA ITEM TAX REVIEW COMMITTEE

The Board of Commissioners is authorized to create a Marijuana Item Tax Review Committee composed of at least three (3) members. If said Committee is not created, the Board shall perform all duties and have all powers given to the Committee by this Division. The Committee shall select from its members a chairman who shall serve at its pleasure. The committee shall keep a record of its transactions. The Committee shall be deemed to be in the office of the Tax Administrator and shall keep its files in that office. The members of the Committee shall not, at

any time, receive any compensation as such members or acting members for their services on the Committee. The Committee shall be appointed by the Board and shall serve 4-year terms.

SECTION 12.02.110

DUTIES AND POWERS OF MARIJUANA ITEM TAX  
REVIEW COMMITTEE

The Committee's duties shall be:

- (1) To hear and determine appeals of orders or decisions of the Tax Administrator. The Committee may affirm, modify or reverse such orders or decisions, or dismiss the appeals, as may be just, and shall prescribe such forms, rules and regulations relating to appeals as may be deemed necessary. In review of the Tax Administrator decision or order, the committee may take such evidence and make such investigation as is deemed necessary. It shall give notice of its determinations in the manner set forth in Section 12.02.080(1)(b) and shall file a copy of such determination with the Tax Administrator with certification thereon of the date of service thereof. Such determination shall be final and conclusive upon filing of the determination with the Tax Administrator.
- (2) To approve, modify, or disapprove all forms and policies prescribed by the Tax Administrator in the administration and enforcement of this Division.
- (3) To hear and determine in such manner as shall be just, any protest which may be made by any person who may be interested, to any form or policy approved or prescribed by the Committee.
- (4) To make such investigations as are deemed advisable regarding the imposition and administration of the marijuana item tax and report the findings to the Board; to act in an advisory capacity to the Board on matters pertaining to the marijuana item tax and enforcement problems and to recommend to the Board the adoption, amendment, or repeal of regulations pertaining thereto.

SECTION 12.02.120

LIEN

- (1) The tax imposed by this Division together with the interest and penalties, reasonable attorneys' fees, filing fees, and advertising costs shall be and, until

paid, remain a lien from the date of its recording with the clerk, and superior to all subsequent recorded liens on all tangible personal property used in the business of a marijuana retailer within the county, and may be foreclosed on and sold as may be necessary to discharge said lien. Upon the recording of the lien with the county clerk, notice of the lien shall be issued by the Tax Administrator whenever the marijuana retailer is in default in the payment of the tax, interest, and/or penalty. A copy of the notice shall be sent by certified mail to the marijuana retailer. The personal property subject to a lien seized by any deputy or employee of the Tax Administrator may be sold at public auction after 10 days' notice by one publication in a newspaper of general circulation published in the county. Any lien for taxes shown on the records of the proper county official shall, upon 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 county. Upon payment, the marijuana retailer or person making such payment shall have a receipt stating thereon that the full amount of taxes, penalties, and interest have been paid and that the lien is hereby released and the record of lien is satisfied.

- (2) The lien or liens created by this section attach to all tangible personal property referenced herein. The lien or liens created shall also attach to the proceeds of the sale of tangible personal property subject to the lien or liens if: (A) Subsequent to the recording of the lien or liens, tangible personal property, or any part thereof, is sold or delivered to an agent, broker, cooperative agency, or other person to be sold or otherwise disposed of; and (B) The purchaser, agent, broker, cooperative agency, or other person has actual or constructive notice of the filing of the lien or liens, and the proceeds that were received or will be received from the sale or other disposal of the tangible personal property have not been delivered to the owner of the tangible personal property.

- (3) Any person to whom a notice of lien has been given as provided by this section, who dismantles, removes from the county, misdelivers, or conceals tangible personal property or the proceeds of the sale of tangible personal property upon which there is a valid lien without the written consent of the lien claimant shall be liable to the lien claimant for damages proximately resulting therefrom.

SECTION 12.02.130

INSPECTION OF RECORDS; DEMAND FOR  
RECORDS; REIMBURSEMENT OF TAX  
ADMINISTRATOR'S EXPENSES

- (1) The Tax Administrator, upon oral or written demand, may examine during business hours the books, papers, records, and equipment of marijuana retailers and conduct any other investigation the Tax Administrator deems necessary to carry out the provisions of this Division.
- (2) Upon written demand, the Tax Administrator may require a marijuana retailer to deliver to the Tax Administrator the books, papers, records, or any other documents necessary to determine the tax liability of a marijuana retailer. The marijuana retailer may provide the Tax Administrator with copies of said documents. A marijuana retailer shall be given no less than thirty (30) days to comply with a Tax Administrator's request for records under this section. The request for records must be served upon a marijuana retailer in the manner specified in Section 12.02.080(1)(b) of this Division.
- (3) If a marijuana retailer is found to be in violation of this Division, subject to a deficiency determination under Section 12.02.080(1), and/or found to have committed fraud or willfully evaded the provisions of Section 12.02.080(2), the marijuana retailer shall be responsible for all reasonable costs incurred by the Tax Administrator in inspecting records, requesting records, reviewing records, or taking any other investigatory actions pursuant to this section and resulting from the violation, deficiency, fraud, or willful evasion of this Division by the marijuana retailer.

SECTION 12.02.140

EXEMPTIONS

- (1) The sale of medical marijuana by an entity registered with the Oregon Health Authority under ORS 475B.450 are exempt from the tax imposed under this Division; provided however, that to the extent such an entity also engages in the sale of marijuana items as a marijuana retailer under Oregon Revised Statutes regulating the Recreational Use of Cannabis, no such exemption shall apply to those sales.
- (2) The tax imposed by County Code 12.01.050 and collected pursuant to this Division shall not be imposed on the sale of marijuana retail items to a "registry identification cardholder," as defined by ORS 475B.410, or on a "designated primary caregiver," defined by ORS 475B.410, who is purchasing a marijuana item for a registry identification cardholder.

SECTION 12.02.150

SEVERABILITY

If any section, subsection, paragraph, sentence, clause or phrase of this Division, or any part thereof, is for any reason held to be unconstitutional or otherwise invalid, such decision shall not affect the validity of the remaining portions of this Division or any part thereof. The Board hereby declares that it would have passed each section, subsection, subdivision, paragraph, sentence, clause, or phrase thereof, irrespective of the fact that any one or more sections, subsections, subdivisions, paragraphs, sentences, clauses or phrases be declared unconstitutional or otherwise invalid.

SECTION 12.02.160

VIOLATIONS; PENALTIES

It is unlawful for any marijuana retailer or other person so required, to fail or refuse to register, furnish any required return or other data required by the Tax Administrator, or to render a false or fraudulent return. No person required to make, render, sign, or verify any report shall make any false or fraudulent report, with intent to defeat or evade the determination of any amount due under this Division. Violation of any of the provisions of this Division shall constitute a Class A Violation, subject to a maximum penalty of two thousand dollars (\$2,000) for each day a violation occurs.

ARTICLE TWELVE - COUNTY TAXES

DIVISION THREE - COOS COUNTY TAX ON TRANSIENT LODGING IN THE CHARLESTON AREA[Adopted as Division Three of Article Twelve on August 2, 2022]

SECTION 12.03.010                      PURPOSE

The purpose of this Division is to impose a 9.5% transient lodging tax (TLT) in the Charleston Area; provide for collection and enforcement; and establish penalties.

SECTION 12.03.020                      WHERE TAX IS IMPOSED

The TLT shall be imposed in the "Charleston Area," as further described in Attachment A hereto.

SECTION 12.03.030                      IMPLEMENTING ORDINANCE AUTHORIZATION

The Board may, by separate ordinance(s), promulgate additional definitions, rules and regulations necessary or convenient for the administration, collection, refund and enforcement of the TLT.

SECTION 12.03.040                      DEFINITIONS

Except where the context otherwise requires, the definitions given in this section govern the construction of this Division.

- (6) **Board** means the Board of County Commissioners of Coos County.
- (7) **County** means Coos County.
- (8) **Transient Lodging Provider** means a person that furnishes transient lodging.
- (9) **Transient Lodging Intermediary** means a person other than a transient lodging provider that facilitates the retail sale of transient lodging and:
  - a. Charges for occupancy of the transient lodging;
  - b. Collects the consideration charged for occupancy of the transient lodging; or
  - c. 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.

- (10) **Transient Lodging Tax Collector** means a transient lodging provider or transient lodging intermediary.
- (11) **Occupancy** means the right to the use or possession of any space in transient lodging for dwelling, lodging or sleeping purposes for less than 30 days.
- (12) **Occupant** means any individual who exercises occupancy or is entitled to occupancy in transient lodging for a period of 30 consecutive calendar days or less, counting portions of calendar days as full days.
- (13) **Person** means any individual, firm, partnership, joint venture, limited liability company, corporation, limited liability partnership, association, host, social club, fraternal organization, fraternity, sorority, public or private dormitory, joint stock company, estate, trust, business trust, receiver, trustee, syndicate, or any other group or combination acting as a unit.
- (14) **Rent** means the consideration paid or payable by an occupant for the occupancy of space in transient lodging valued in money, goods, labor, credits, property, or other consideration. If a separate fee is charged for services, goods or commodities and the fee is optional, that fee is not included in rent.
- (15) **Short-Term Rental** means a house, duplex, multi-plex, apartment, condominium, houseboat, trailer or other residential dwelling unit where a person rents a guest bedroom or the entire residential dwelling unit for transient lodging occupancy. Generally, a short-term rental is zoned residential or has a building occupancy that only allows for residential use.
- (16) **Short-Term Rental Hosting Platform** means a business or other person that facilitates the retail sale of transient lodging by connecting occupants with transient lodging providers, either online or in any other manner. Short-term rental hosting platforms are transient lodging intermediaries.
- (17) **Tax Administrator** means the Coos County Finance Director, or its designee, which may include the Oregon Department of Revenue. If the County utilizes the Oregon Department of Revenue as its tax administrator, it will comply with ORS 305.620 in that it will follow the rules adopted by the Department of Revenue regarding the administration, collection, enforcement and distribution of transient lodging taxes.
- (18) **Tourism Promotion** means:

- (a) Advertising, publicizing or distributing information for the purpose of attracting and welcoming tourists; or
- (b) Conducting strategic planning and research necessary to stimulate future tourism development;
- (c) Operating tourism promotion agencies; or
- (d) Marketing special events and festivals designed to attract tourists.

(19) **Tourism-Related Facilities** means:

- (a) A conference center, convention center, or visitor information center; or
- (b) Other improved real property that has a useful life of ten (10) or more years and has a substantial purpose of supporting tourism or accommodating tourist activities.

(20) **Transient Lodging** or **Transient Lodging Facilities** means:

- a. Hotel, motel, and inn dwelling units that are used for temporary overnight human occupancy;
- b. Spaces used for overnight parking of recreational vehicles or placement of tents during periods of human occupancy; or
- c. Houses, cabins, condominiums, apartment units or other dwelling units, or portions of any of these dwelling units that are used for temporary human occupancy.

(21) **TLT** or **tax** means the transient lodging tax.

SECTION 12.03.050

TAX IMPOSED

- (1) Effective October 1, 2022, each transient lodging tax collector shall pay a TLT in the amount of 9.5% of the rent. The occupant shall pay the TLT with the rent to the transient lodging tax collector. TLT amounts shall be rounded down to the nearest cent. The transient lodging tax collector shall maintain records of all rent charged and TLT payments received. If rent is paid in installments, a proportionate share of the TLT shall be paid by the occupant to the transient lodging tax collector with each installment unless the occupant pays the entire amount with the first payment.
- (2) Bills, receipts or invoices provided to occupants shall list the TLT separately and must accurately state the amount of tax. All amounts listed as TLT on invoices, bills or receipts must be reported as TLT and, after collection, must be turned over to the County, less the 5% administrative charge.



SECTION 12.03.060

COLLECTION OF TAX

- (1) Every transient lodging tax collector shall collect the TLT at the time rent is paid, unless an exemption applies. If payment is by credit card, for purposes of this section, payment is made at the time credit card information is provided to the transient lodging tax collector, not when the transient lodging tax collector ultimately receives credit for the transaction. While holding the payment in trust for the County, a transient lodging tax collector may commingle the tax proceeds with the transient lodging tax collector's funds, but the transient lodging tax collector is not the owner of tax proceeds, except that, when a return is filed, the transient lodging tax collector becomes the owner of the administrative fee authorized to be retained. Transient lodging tax collectors may choose to file returns and remit payment based on amounts accrued but not yet collected. The transient lodging tax collector is liable to the County for any TLT that should have been collected from the occupant, except in cases of nonpayment of rent by the occupant.
- (2) Upon request of the County, transient lodging tax collectors must provide all physical addresses of transient lodging facilities within the Charleston Area and the related contact information, including the name and mailing address, of the general manager, agent, owner, host or other responsible person for the location.

SECTION 12.03.070

SHORT-TERM RENTAL HOSTING PLATFORM FEES

A hosting platform for short-term rentals may collect a fee for booking services in connection with short-term rentals only when those short-term rentals are lawfully registered as operators with the County and possess a certificate of authority at the time the short-term rental is occupied.

SECTION 12.03.080

LIABILITY FOR TAX

Transient lodging providers who receive any portion of the rent for transient lodging and transient lodging intermediaries that provide booking service are both transient lodging tax collectors and are jointly and severally liable for the tax.

SECTION 12.03.090

REGISTRATION OF TRANSIENT LODGING PROVIDER - FORM AND CONTENTS - EXECUTION - CERTIFICATION OF AUTHORITY

- (1) Every person engaging or about to engage in business as a transient lodging provider shall provide a completed registration form to the tax administrator within 15 calendar days after commencing business. The registration form shall require the transient lodging provider to provide the name of the business, any separate business addresses, and other information as the tax administrator may require to implement this Division. Transient lodging providers who own or operate transient lodging facilities in the Charleston Area shall provide the address of the lodging facility. The registration form shall be signed by the transient lodging provider. The tax administrator shall, within 15 days after registration, issue without charge a certificate of authority to collect the TLT. The transient lodging provider's obligation to collect the TLT is imposed once rent for transient lodging is paid, even if the registration form has not been filed or if the certificate has not been issued. If the rent transaction is facilitated online, the certificate of authority must be able to be viewed by the occupant by clicking on a link to the certificate of authority at a reasonable place during the payment transaction.
- (2) Certificates shall be non-assignable and non-transferable and shall be surrendered to the tax administrator when the business is sold or transferred or when a transient lodging facility ceases to operate at the location specified in the registration form. Each certificate issued to a transient lodging provider for a specific lodging facility shall be prominently displayed at the lodging facility and include:
  - a. The name of the transient lodging provider;
  - b. The address of the transient lodging facility;
  - c. The date the certificate was issued; and
  - d. The certificate number as assigned by the tax administrator.

Section 12.03.100

REMITTANCES AND RETURNS

- (1) Transient lodging tax collectors must submit a completed tax return form to the tax administrator on or before the last day of the month following the end of each calendar quarter, reporting the amount of tax due during the quarter and accompanied by remittance of all tax collected, less a 5% administration fee. The return

shall be filed in such form as the tax administrator may prescribe. The tax administrator if they deem it necessary in order to insure payment or facilitate collection by the County of the amount of taxes in any individual case, may require returns and payment of the amount of taxes on other than monthly periods.

- (2) The transient lodging tax collector is entitled to the administration fee. If a transient lodging facility has multiple owners, they are not entitled to retain additional fees.
- (3) Remittances are delinquent if not made by the last day of the month in which they are due.
- (4) Returns shall show the gross rents collected, taxable rents, the total amount of TLT collected and the amount of the administrative fee retained by the transient lodging tax collector. Returns shall also show the exempt and excluded rents and the basis for exemptions and exclusions.
- (5) The person required to file the return shall deliver the return, together with payment of the amount of the tax due, to the tax administrator, to the appropriate office, either by personal delivery, by mail, or by electronic tax return filed through a reporting and payment portal furnished by the tax administrator, or its designee. If the return is mailed, the postmark shall be considered the date of delivery.
- (6) The tax administrator may extend the time for making any return or remittance of the tax by up to 30 days. No further extension shall be granted, except by the Coos County Board of Commissioners. Any transient lodging tax collector to whom an extension is granted shall pay interest at the rate of 1% per month on the amount of the remittance due without proration for a fraction of a month. If a return is not filed, and the remittance and interest due is not paid by the end of the extension granted, then the interest shall become a part of the tax for computation of penalties.

SECTION 12.03.110

PENALTIES AND INTEREST

- (1) Interest shall be added to the overall tax amount due at the same rate established under ORS 305.220 for each month, or fraction of a month, from the time the return to the tax administrator was originally required to be filed to the time of payment.

- (2) If a transient lodging tax collector fails to file a return or pay the tax as required, a penalty shall be imposed in the same manner and amount provided under ORS 314.400.
- (3) Every penalty imposed, and any interest that accrues, becomes a part of the financial obligation required to be paid and remitted to the tax administrator.
- (4) Taxes, interest, and penalties paid to the tax administrator under this section shall be distributed to the County's Transient Lodging Tax Fund.

SECTION 12.03.120

DEFICIENCY DETERMINATION - FRAUD,  
EVASION, LOCAL TAX TRUSTEE DELAY

- (1) Deficiency Determination. The tax administrator may review tax returns and adjust the amount due based on the information in the return, on information obtained during a review or audit of records, or on the basis of other evidence. In the event of a deficiency, the tax administrator shall provide notice of the deficiency to the transient lodging tax collector, who shall remit deficiencies within 10 business days of the deficiency notice. Notice may be by personal delivery or certified or registered mail.
  - a. In reviewing and adjusting tax returns, the tax administrator shall offset any amount received in excess of the remittances due against any shortages in remittances.
  - b. Except in the case of fraud or intent to evade the TLT, notice of deficiency determinations shall be issued within three years of the period for which the deficiency determination is made.
  - c. The time to remit deficient payment amounts under this section shall be extended if the local tax trustee timely requests a redetermination.
- (2) Fraud - Refusal to Collect - Evasion. If any transient lodging tax collector fails to collect, report or remit the tax as required, submits a fraudulent return, or otherwise violates or attempts to violate this chapter, the tax administrator shall estimate the tax due, and calculate the amount owing from the transient lodging tax collector for tax remittance, interest and penalties and provide notice to the transient lodging tax collector of the assessment. The determination and notice shall be made and mailed within three years of

the discovery by the tax administrator of the violation. The determination is due and payable upon receipt of notice and shall become final 10 business days after the date notice was delivered if no petition for redetermination is filed.

SECTION 12.03.130

REDETERMINATIONS

- (1) Any person affected by a deficiency determination may file a petition for redetermination with the tax administrator within 10 business days of service of notice of the tax deficiency. A determination becomes final if a petition for redetermination is not timely filed.
- (2) If a petition for redetermination is filed within the allowable period, the tax administrator shall reconsider the determination and grant an oral hearing if requested. The petitioner shall be allowed at least 20 business days to prepare for the hearing.
- (3) After considering the petition and all available information, the tax administrator shall issue a redetermination decision and mail the decision to the petitioner. During the redetermination process, the tax administrator may agree to a compromise of the amount due if there is a good faith dispute over the amount owing.
- (4) The decision of the tax administrator on redetermination becomes final and payment is due 10 business days after the decision is mailed unless the petitioner files an appeal to the Board within that time. The appeal shall be filed with the tax administrator. The Board's decision shall be final when reduced to writing and mailed to the petitioner and all amounts due must be paid within 10 business days of mailing of the Board's decision.

SECTION 12.03.140

COLLECTIONS

- (1) The County may bring legal action to collect on any amounts owed to the County under this chapter within three years after remittance is due to the County or within three years after any determination becomes final.
- (2) The County is entitled to collect reasonable attorneys' fees in any legal action brought to collect on amount owed to the County under this chapter.

- (1) The tax imposed by this Division together with the interest and penalties, reasonable attorneys' fees, filing fees, and advertising costs shall be and, until paid, remain a lien from the date of its recording with the county clerk, and superior to all subsequent recorded liens on all tangible personal property used in the business of a lodging tax collector within the County, and may be foreclosed on and sold as may be necessary to discharge said lien. Upon the recording of the lien with the county clerk, notice of the lien shall be issued by the tax administrator whenever the lodging tax collector is in default in the payment of the tax, interest, and/or penalty. A copy of the notice shall be sent by certified mail to the lodging tax collector. The personal property subject to a lien seized by any deputy or employee of the tax administrator may be sold at public auction after 10 days' notice by one publication in a newspaper of general circulation published in the County. Any lien for taxes shown on the records of the proper County official shall, upon 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 County. Upon payment, the lodging tax collector or person making such payment shall have a receipt stating thereon that the full amount of taxes, penalties, and interest have been paid and that the lien is hereby released and the record of lien is satisfied.
- (2) The lien or liens created by this section attach to all tangible personal property referenced herein. The lien or liens created shall also attach to the proceeds of the sale of tangible personal property subject to the lien or liens if: (A) Subsequent to the recording of the lien or liens, tangible personal property, or any part thereof, is sold or delivered to an agent, broker, cooperative agency, or other person to be sold or otherwise disposed of; and (B) The purchaser, agent, broker, cooperative agency, or other person has actual or constructive notice of the filing of the lien or liens, and the proceeds that were received or will be received from the sale or other disposal of the tangible personal property have not been delivered to the owner of the tangible personal property.

- (3) Any person to whom a notice of lien has been given as provided by this section, who dismantles, removes from the County, misdelivers, or conceals tangible personal property or the proceeds of the sale of tangible personal property upon which there is a valid lien without the written consent of the lien claimant shall be liable to the lien claimant for damages proximately resulting therefrom.

SECTION 12.03.160

REFUNDS

- (1) Refunds by County to Transient Lodging Tax Collector. If the transient lodging tax collector remits more tax, penalty or interest than is due, the transient lodging tax collector may file a claim in writing stating the facts relating to the claim, within three years from the date of remittance. If the claim is approved by the tax administrator, the excess amount shall be either refunded or credited on any amount due from the transient lodging tax collector.
- (2) Refunds by County to Occupant. A transient lodging tax collector may file a claim for refund by filing a claim in writing within three years of payment providing the facts relating to the claim for refund. If the tax administrator determines that the tax was collected and remitted to the County and the occupant was not required to pay the tax or overpaid, the County shall issue a refund to the occupant.
- (3) Refunds by Transient Lodging Tax Collector to Occupant. If an occupant has paid tax to a transient lodging tax collector but stays a total of 30 or more consecutive days in the same transient lodging facility, the transient lodging tax collector shall refund to the occupant any tax collected for any portion of the continuous stay. The transient lodging tax collector shall account for the collection and refund to the tax administrator. If the transient lodging tax collector has remitted the tax prior to the refund or credit to the occupant, the transient lodging tax collector shall be entitled to a corresponding refund or offset if the claim for refund is filed within three years from the date of collection.
- (4) Burden of Proof. The person claiming the refund shall have the burden of proving the facts that establish the basis for the refund.

- (1) No less than seventy percent (70%) of all net tax revenue received by the County shall be used to fund tourism promotion and tourism-related facilities in the Charleston Area.
- (2) The balance of the net tax revenue received by the County from lodging tax collectors shall be deposited into a dedicated fund and may only be used for:
  - a. Public safety, including Coos County Code enforcement costs and the costs of mitigating Code Enforcement violations;
  - b. Running a voluntary program for the removal and disposal of unsightly or unsanitary solid waste accumulations, derelict structures, abandoned mobile homes, and other similar blight found within Coos County and outside the boundaries of any incorporated city; and
  - c. Reimbursing the Coos County General fund for its costs and expenses incurred in the collection, enforcement and administration of the transient lodging tax.
- (3) Records Required from Transient Lodging Tax Collector. Every transient lodging tax collector shall keep records of each transaction involving rent and/or collection of TLT. All records shall be retained for at least three years and six months.
- (4) Examination of Records - Investigations. The tax administrator or agent may examine all records of a transient lodging tax collector relating to receipt of rent and TLT and remittance of tax during normal business hours and may obtain copies of the records to audit returns.
- (5) Authority of Tax Administrator. The tax administrator shall have the power to enforce this chapter, conduct audits, and to adopt rules, regulations and forms consistent with this chapter. Rules and regulations of general application shall be mailed to all registered transient lodging providers. The tax administrator may also issue written interpretations on request of a transient lodging tax collector. As to the transient lodging tax collector to whom the interpretation is issued, the County will act consistently with the interpretation until it is withdrawn, and the County shall provide 30 days' written notice of withdrawal of an interpretation.



- (6) Confidential Character of Information Obtained - Disclosure Unlawful. The County shall maintain the confidentiality of information provided by transient lodging tax collector. Nothing in this subsection shall be construed to prevent:
- a. The disclosure to, or the examination of records and equipment by, another County official, employee or agent for collection of taxes for the purpose of administering or enforcing any provisions of this chapter or collecting County business license fees.
  - b. Disclosure of information to the transient lodging tax collector and the transient lodging tax collector's agents.
  - c. The disclosure of the names and addresses of any persons to whom certificates of authority have been issued.
  - d. The disclosure of general statistics regarding taxes collected or business done in the Charleston Area.
  - e. Disclosures required by ORS Chapter 192.
  - f. Disclosures required by ORS Chapter 297.

SECTION 12.03.180

APPELS TO THE BOARD OF COMMISSIONERS

- (1) Any determination by the tax administrator pursuant to this Division, or any other applicable law, may be appealed to the Board of Commissioners within twenty (20) days of serving or mailing of the tax notice or a decision given by the tax administrator. All appeals must be in writing and clearly identify the determination of the tax administrator being appealed. The Board of Commissioners shall fix a time and place for hearing such appeal and shall give the appellant not less than ten (10) days written notice of the time and place of hearing.
- (2) The Board may by order create a transient lodging tax review committee composed of at least three (3) members. This committee shall have the power to hear appeals as set forth in section (1) above.

SECTION 12.03.190

EXEMPTIONS

The transient lodging tax imposed under Section 12.03.070 above shall not apply to:

- (1) 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;

- (2) A dwelling unit in a facility providing treatment for drug or alcohol abuse or providing mental health treatment;
- (3) 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;
- (4) A dwelling unit at a nonprofit youth or church camp, nonprofit conference center, or other nonprofit facility. A non-profit lodging facility must be owned by an Internal Revenue Code 501(c) exempt organization and not be operated for profit; or
- (5) A dwelling unit that is leased or otherwise occupied by the same person for a consecutive period of 30 days or more during a year. The requirements of this subsection are satisfied even if the physical dwelling unit changes during the consecutive period, if;
  - a. All dwelling units occupied are within the same facility; and
  - b. The person paying consideration for the lodging is the same person throughout the consecutive period.

SECTION 12.03.200

VIOLATIONS; PENALTIES

It is unlawful for any lodging tax collector or other person so required, to fail or refuse to register, furnish any required return or other data required by the Tax Administrator, or to render a false or fraudulent return. No person required to make, render, sign, or verify any report shall make any false or fraudulent report, with intent to defeat or evade the determination of any amount due under this Division. Violation of any of the provisions of this Division shall constitute a Class A Violation, subject to a maximum penalty of two thousand dollars (\$2,000) for each day a violation occurs.

**Attachment "A" to Article Twelve, Division Three**

**Charleston Transient Lodging Tax Zone**

The area constituting the Charleston Transient Lodging Tax Zone is described as follows:

Being all of Township 26 South, Range 14 West of the Willamette Meridian, Coos County, Oregon. Also Sections 6, 7, 18, 19, 30 & 31 of Township 26 South Range 13 West of the Willamette Meridian. Also Section 36 of Township 25 Range 14 West of the Willamette Meridian. Also Sections 30 & 31 of Township 25 South, Range 13 West of the Willamette Meridian, all being located in Coos County, Oregon, SAVE AND EXCEPT: pursuant to ORS 203.040, any lands located in the above described property lying within the City Limits of the City of Coos Bay or any other incorporated city.

\*Pursuant to ORS 203.040, lands not currently lying inside an incorporated city shall cease to be a part of the Charleston Transient Lodging Tax Zone upon incorporation into a city.

# Attachment "A" Map of Charleston Transient Lodging Tax

## CHARLESTON TRANSIENT LODGING TAX ZONE

