

TITLE 5 - REGULATORY PROVISIONS

CHAPTER 5-13 HOTEL OCCUPANCY TAX

5-13-1 Purpose

The purpose of this Code is to establish a Hotel Occupancy Tax that results in a revenue stream that: (1) Promotes tourism and convention business in the greater Western Lane County Area; and (2) Provides for essential government services for the Confederated Tribes of the Coos, Lower Umpqua and Siuslaw Indians.

5-13-2 Definitions

- (a) "Fair Market Value" - the fair market value rental rate for a Hotel room that is provided for occupancy on a complimentary basis.
- (b) "Gross Receipts" - the total amount charged for a Hotel room. Gross Receipts are deemed to have been received on a daily basis as the Hotel room is rented.
- (c) "Hotel" - any building regularly used and kept open as such for the lodging of guests that is owned or licensed by the Tribes.
- (d) "Occupancy" - the use or possession, or the right to the use or possession, of any room or rooms in a Hotel or the right to the use or possession of the furnishings or the services and accommodations accompanying the use and possession of such room or rooms.
- (e) "Operator" - any person or entity operating a Hotel on the territory of the Tribes.
- (f) "Room" - any room or rooms of any kind in any part or portion of a Hotel let out for use or possession for lodging or meeting purposes.
- (g) "Territory of the Tribes" – For purposes of this Code, Territory of the Tribes means those lands that are either in: (1) Trust; (2) Reservation; or (3) Indian Country as defined under federal law, 18 U.S.C. §1151.
- (h) "Tribal Employee" – means an employee of the Confederated Tribes of the Coos, Lower Umpqua and Siuslaw Indians.
- (i) "Tribal Member" – For purposes of this Code, means a member of a federally recognized tribe.
- (j) "Tribes" – means the Confederated Tribes of the Coos, Lower Umpqua and Siuslaw Indians.

5-13-3 Imposition and Rate of Tax

- (a) For the privilege of the use and occupation of a room in a Hotel located on the territory of the Tribes, a tax shall be imposed on all occupancy of any room or rooms at

a rate of ten percent (10%) of the consideration for such occupancy. The tax shall be applicable to the amount of consideration for the occupancy of the room only and not to charges for ancillary services.

(b) The tax shall be imposed upon the person who provides the consideration for the room and collected by the Operator of the room. The consideration may be calculated as the Gross Receipts, the Fair Market Value, or such other method of calculating the consideration as described in any rules and policies issued by the Tribes.

(c) Tribal Employees or Tribal Members are exempt from the Hotel Occupancy Tax when they provide their Tribal identification or Tribal enrollment card at the time of check-in at a Hotel.

#### 5-13-4 Collections and Remittance

(a) The tax imposed by this Code shall be collected by the Operator at the same time as the rent is collected from the room occupant or, if the room is provided on a complimentary basis, at the same time that the room occupant checks out of the Hotel. The amount thereof shall be separately stated upon the Operator's records and on any rental receipt delivered to the occupant by the Operator. No Operator shall advertise that the tax or any part thereof will be assumed or absorbed by the Operator, that it will not be added to the rent, or that, when added, any part will be refunded; provided that the Operator may elect to pay any tax attributable to the occupancy of complimentary rooms.

(b) All taxes collected by an Operator are due and payable on the fifteenth (15<sup>th</sup>) day of the month for the preceding month, and are delinquent on the last day of the month in which they are due. On or before the fifteenth (15<sup>th</sup>) day of the month following each month of collection, the Operator shall file a return for that month's tax collections with the Tribes' Finance Department in such form as they may prescribe. The return shall show the amount of tax collected or otherwise due for the period for which the return is filed; the total rentals upon which the tax is collected or otherwise due; Gross Receipts of the Operator for the period; the Fair Market Value of rooms occupied on a complimentary basis; the amount of any exempt rents; a detailed explanation of any discrepancy in the amounts; and such other information as may be described in any rules and policies issued by the Tribes for the purposes described in this Code.

#### 5-13-5 Severability

If any provision of this Code, shall in the future, be declared invalid by a court of competent jurisdiction, the invalid portion shall be severed and the remaining provisions shall continue in full force and effect.

APPENDIX A  
LEGISLATIVE HISTORY AND EDITORIAL CHANGES

## HOTEL OCCUPANCY TAX

### LEGISLATIVE HISTORY AND EDITORIAL CHANGES

The Tribal Council of the Confederated Tribes of Coos, Lower Umpqua and Siuslaw Indians enacted Ordinance No. 082C in a Tribal Council meeting on November 18, 2012. Vote was 5 (for), 0 (against), 0 (absent), and 1 (abstaining).

The Tribal Council of the Confederated Tribes of Coos, Lower Umpqua and Siuslaw Indians enacted the amended "Hotel Occupancy Tax" Ordinance, Resolution No. 08-081, Ordinance No. 082B, at a regular Tribal Council meeting on September 13, 2008. Vote was 6 (for), 0 (against), and 0 (abstaining).

The Tribal Council of the Confederated Tribes of Coos, Lower Umpqua and Siuslaw Indians approved and enacted the amended "Hotel Occupancy Tax" Ordinance, Resolution No. 08-053, Ordinance No. 082A, at a regular Tribal Council meeting on June 8, 2008. Vote was 6 (for), 0 (against), and 0 (abstaining).

The Tribal Council of the Confederated Tribes of Coos, Lower Umpqua and Siuslaw Indians enacted the "Hotel Occupancy Tax" Ordinance, Resolution No. 07-136, Ordinance No. 082, at a regular Tribal Council meeting on November 11, 2007. Vote was 5 (for), 0 (against), and 0 (abstaining).

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