



Transient Lodging Tax Welcome Packet

Transient Lodging Tax Packet Contents

1. Transient Room Tax Registration Form
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3. Newberg Municipal Code 3.10.010 to 3.10.070
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6. To use the residence as a vacation rental will require land use approval through a conditional use approval process. This requires submittal of an application and a public hearing before the Planning Commission. Here is the link to an application packet:

https://www.newbergoregon.gov/sites/default/files/fileattachments/planning/page/4578/type_iii_application_fillable.pdf

The City encourages a per-application meetings before filling out an application. Here is the link to that document:

https://www.newbergoregon.gov/sites/default/files/fileattachments/planning/page/3091/pre-application_form.pdf



City of Newberg, Oregon

Transient Room Tax Registration

Date: _____

Owner _____

Business/Vacation _____

Rental Name _____ Business Phone _____

Property Address _____ Number of Rooms _____

Mailing Address _____

E-mail Address _____

How long have you owned or operated this business/rental? _____

Name of Operator or Manager _____

Type of Organization: Individual Partnership Corporation

Names of Partners or Corporation Contacts

Name	Title	Address
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Agreement

Pursuant to Newberg Municipal Code 15.445.320, application is hereby made for registration with the City of Newberg. Acceptance of the subject tax shall not be construed to constitute approval or regulation of any business activity or a permit to engage in illegal activities or a waiver of any regulatory licensing requirement of the City of Newberg or any other governmental agency.

Signature

Title

**City of Newberg, Oregon
Room Tax Filing Form**

Please make check payable to: **City of Newberg**
PO Box 970
Newberg, Oregon 97132

Hotel/Motel Name: _____
Address: _____
Phone Number: _____
Name of Owner: _____
No. of Rooms _____

Late Fee Dates	
10%	15% + Interest
May 1st	Jun 1st
Aug 1st	Sept 1st
Nov 1st	Dec 1st
Feb 1st	Mar 1st

Sales Quarter	Due Date
Jan - Mar	Apr 15th
Apr - Jun	Jul 15th
Jul - Sep	Oct 15th
Oct - Dec	Jan 15th

Allocation Section:	
1 Gross Rent	_____
Less: Allowable Deduction	_____
2 (Refer to NMC 3.10.050 Exemptions)	_____
3 Less: Rent less than \$10.00/day	_____
4 Total Allowable deductions	_____
5 TAXABLE RENTS	-
6 Tax (9% of Line 5) - Times	0.090
Subtotal Line 6	-
7 TAX DUE (Line 6)	-
8 Tax Retained (5% of line 7)	-
9 Sub Total (line 7 minus 8)	-

Late Filing - Penalties	
10 Tax Due (Line 9)	-
Late Fees	
11.a 15 days from due date (10% of line 10).	
11.b 45 days from due date (15% of line 10).	
Penalties / Adjustments	
12 Interest begins 45 days from due date at 0.50% per month of line 10.	
13 Adjustments (Shortage/Overage)	
Sub Total - Late Fees, Penalties and Adjustments	-
(Lines 11a, 11b, 12, 13)	

NET AMOUNT TO REMIT

Line 9 + 14

I declare, under penalty of making a false statement, that to the best of my knowledge, the statement here is true and correct:

Signature Date

Daytime Phone Number

Change of Address: File and report immediately with the City of Newberg Finance Department.
Suspended/Disposed Business: Closing return must be filed immediately with the Finance Department and tax due must be paid. No change of ownership can be recorded until this is completed.
Checks, Drafts or Money Orders: In the exact amount of tax due are accepted by the Finance Department only as agent of the taxpayer and do not constitute payment until cleared. The Finance Department assumes no responsibility for loss in transit.
Remittance: Avoid Late Fees and Penalty by remitting the proper amount.

Chapter 3.10 TRANSIENT LODGING TAX

Sections:

<u>3.10.010</u>	Definitions.
<u>3.10.020</u>	Levy.
<u>3.10.030</u>	Collection.
<u>3.10.040</u>	Operator's duties.
<u>3.10.050</u>	Exemptions.
<u>3.10.060</u>	Returns.
<u>3.10.070</u>	Penalties and interest.
<u>3.10.080</u>	Deficiencies, fraud, evasion, and delay.
<u>3.10.090</u>	Redeterminations.
<u>3.10.100</u>	Security for collection.
<u>3.10.110</u>	Lien.
<u>3.10.120</u>	Refunds.
<u>3.10.130</u>	Expenditure of funds and collection fee.
<u>3.10.140</u>	Administration.
<u>3.10.150</u>	Appeal to city council.
<u>3.10.160</u>	Violations.
<u>3.10.170</u>	Penalty.

3.10.010 Definitions.

For the purpose of this chapter, the following definitions shall apply unless the context clearly indicates or requires a different meaning:

"City council" means the city council of the City of Newberg, Oregon.

"Hotel" means any structure or portion of any structure which is occupied or intended or designed for transient occupancy for 30 days or less or dwelling, lodging, or sleeping purposes, and includes any hotel, inn, tourist home or house, motel, apartment house, public or private dormitory, fraternity, sorority, public or private club, space in a mobile home or trailer park, or similar structure or portion of a structure so occupied, provided the occupancy is for less than a 30-day period.

"Occupancy" means the use or possession, or the right to use or possession, for lodging or sleeping purposes, of any room in a hotel, or space in a mobile home or trailer park, or portion of any room in a hotel, or space in a mobile home or trailer park.

"Operator" means the person who is proprietor of a hotel and motel in any capacity and, where the operator performs their functions through a managing agent other than an employee, the managing agent who shall have the same duties and liabilities as their principal. Compliance with the provisions of this chapter by either the principal or the managing agent shall be considered to be compliance by both.

"Person" means any individual, firm, partnership, joint venture, association, social club, fraternal organization, fraternity, sorority, public or private dormitory, joint stock company, corporation, estate, trust, business trust, receiver, trustee, syndicate, or any other group or combination acting as a unit.

"Rent" means the consideration charged, whether or not received by the operator, for the occupancy of space in a hotel, whether or not valued in money, without any deduction.

"Rent package plan" means the consideration charged for both food and rent where a single rate is made for the total for both. The amount applicable to rent for determination of the transient lodging tax under NMC 3.10.020 shall be the same charge made for rent when not a part of a package plan.

"Tax administrator" means the finance director or designee of the City of Newberg.

"Transient" means any individual who exercises occupancy or is entitled to occupancy in a hotel, motel, or other establishment that is not said individual's legal residence. [Ord. 2733 Att. A, 2-7-11; Ord. 2433, 3-11-96; Ord. 2262, 4-3-89; Ord. 1835A, 12-6-76. Code 2001 § 36.15.]

3.10.020 Levy.

For the privilege of occupancy in any hotel each transient shall pay a tax of seven and one-half percent from October 1, 2014, through June 30, 2015, increasing to nine percent effective July 1, 2015, of the rent collected by the operator for the occupancy. The tax shall constitute a debt owed by the transient to the city and be extinguished only by payment to the operator of the hotel at the time the rent is paid. The operator shall enter the tax on the operator's records when the rent is collected. If the rent is paid in installments, a proportionate share of the tax shall be paid by the transient to the operator with each installment. If for any reason the tax due is not paid to the operator of the hotel, the tax administrator may require that the tax be paid directly to the city. In all cases the rent paid or charged for occupancy shall exclude amounts received for the sale of goods, services or commodities, other than the furnishing of rooms, accommodations and parking space in mobile home parks or trailer parks. [Ord. 2771 § 1, 6-16-14; Ord. 1835A, 12-6-76. Code 2001 § 36.16.]

3.10.030 Collection.

A. Every operator renting a room in this city, the occupancy of which is not exempted under the terms of NMC 3.10.050, shall collect a tax from the occupant of the room. The tax collected or accrued by the operator constitutes a debt owing by the operator to the city.

B. In all cases of credit or deferred payment of rent, the payment of the tax to the operator may be deferred until the rent is paid, and the operator shall not be liable for the tax until the credit is paid or the deferred payment is made.

C. The tax administrator shall enforce this chapter and may adopt rules and regulations consistent with this chapter and necessary to aid in the enforcement. [Ord. 1835A, 12-6-76. Code 2001 § 36.17.]

3.10.040 Operator's duties.

Each operator shall collect the tax imposed by NMC 3.10.020 on a transient at the same time as the operator collects rent from the transient. The amount of the tax shall be separately stated upon the operator's records and on any receipt for the rent rendered by the operator to the transient. No operator shall advertise that the tax or any part of the tax will be assumed or absorbed by the operator, or that it will not be added to the rent, or that, when added, any part will be refunded. [Ord. 1835A, 12-6-76. Code 2001 § 36.18.]

Penalty: See NMC 3.10.170.

3.10.050 Exemptions.

No tax may be imposed upon:

A. Any occupancy for more than 30 successive calendar days;

B. Any person who pays for lodging on a monthly basis, irrespective of the number of days in the month;

- C. Any occupant whose rent is of a value less than \$10.00 per day;
- D. Any person who rents a private home, vacation cabin, or like facility from any owner who rents the facility incidentally to the owner's own use;
- E. Any exempt property owned and operated by George Fox University. [Ord. 1835A, 12-6-76. Code 2001 § 36.19.]

3.10.060 Returns.

- A. The tax imposed by NMC 3.10.020 shall be paid by the transient to the operator when the transient pays rent to the operator. All such taxes collected by any operator are due and payable to the tax administrator on the fifteenth day of the month for the preceding quarter and are delinquent on the first day of the following month in which they are due.
- B. On or before the fifteenth day of the month following each quarter of collection by an operator, the operator shall file a return for that quarter's tax collections with the tax administrator. The return shall be filed in such form as the tax administrator prescribes.
- C. A 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, and an explanation in detail of any discrepancy between such amounts, and the amount of rents exempt, if any.
- D. The person required to file the return shall deliver the return, together with the remittance of the amount of the tax due, with 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.
- E. For good cause, the tax administrator may extend, not to exceed one month, the time for making any return or payment of tax. Any operator to whom an extension is granted shall pay interest at the rate of one-half of one percent per month or fraction thereof. If a return is not filed, the tax and interest shall become a part of the tax for computation of penalties prescribed in NMC 3.10.070.
- F. The tax administrator, if the tax administrator deems it necessary in order to ensure payment or facilitate collection by the city of the amount of taxes in any individual case, may require returns and payment of the amount of taxes for other than monthly periods. [Ord. 1835A, 12-6-76. Code 2001 § 36.20.]

3.10.070 Penalties and interest.

- A. Any operator who has not been granted an extension of time for remittance of tax due and who fails to remit any tax imposed by NMC 3.10.020 prior to delinquency shall pay a penalty of 10 percent of the amount of the tax due in addition to the amount of the tax.
- B. Any operator who has not been granted an extension of time for remittance of tax due, and who fails to pay any delinquent remittance on or before a period of 30 days following the date on which the initial 10 percent penalty was first imposed, shall pay an additional penalty of 15 percent of the amount of the tax due plus the amount of the tax and the 10 percent penalty already imposed.
- C. If the tax administrator determines that the nonpayment of any remittance due under NMC 3.10.020 is due to fraud or intent to evade the provisions, a penalty of 25 percent of the amount of the tax shall be added thereto in addition to the penalties stated in subsections (A) and (B) of this section.
- D. In addition to the penalties imposed, any operator who fails to remit any tax imposed by NMC 3.10.020 shall pay interest at the rate of one-half of one percent per month or fraction of

this rate, without proration for portions of a tax due, exclusive of penalties, from the date on which the remittance first becomes delinquent, until paid.

E. Every penalty imposed and such interest as accrues under the provisions of this section shall be merged with and become a part of the tax required to be paid. [Ord. 1835A, 12-6-76. Code 2001 § 36.21.]

3.10.080 Deficiencies, fraud, evasion, and delay.

A. If the tax administrator determines that a tax return required by NMC 3.10.060 is incorrect, the tax administrator may compute and determine the amount required to be paid, upon the basis of the facts contained in the return or returns or upon the basis of any information within the tax administrator's possession. One or more deficiency determinations may be made on the amounts due for one or more periods, and the amount so determined shall be due and payable immediately upon service of notice as herein provided, after which the amount shall be delinquent. Penalties on deficiencies shall be applied as set forth in NMC 3.10.070.

1. In making a deficiency determination the tax administrator may offset overpayments, if any, which may have been previously made against penalties and interest on the underpayments. The interest on underpayments shall be computed in the manner set forth in NMC 3.10.070.

2. The tax administrator shall give to the operator or occupant a written notice of the tax administrator's determination. The notice may be served personally or by mail; if by mail, the notice shall be addressed to the operator at the operator's address as it appears in the records of the tax administrator. In the service by mail of any notice required by this section, the service shall be complete at the time of deposit in the United States Post Office.

3. Except in the case of fraud or intent to evade this chapter or rules and regulations pursuant to it, every deficiency determination shall be made and notice of the deficiency mailed within three years after the last day of the month following the close of the monthly period for which the deficiency is proposed to be determined or within three years after the return is filed, whichever period expires the later.

4. Any deficiency determination shall become due and payable immediately upon receipt of notice by the operator and shall become final within 10 days after the tax administrator gives notice, but the operator may petition for redemption and refund if the petition is filed before the determination becomes final.

B. If any operator fails or refuses to collect the tax or to make, within the time required by NMC 3.10.060, or makes a fraudulent return or otherwise willfully attempts to evade NMC 3.10.020, the tax administrator shall proceed in such manner as the tax administrator deems best to obtain the facts and information on which to base estimate of the tax due. As soon as the tax administrator determines that tax is due from any operator who has failed or refused to collect the same and to report and remit said tax, the tax administrator shall proceed to determine and assess against the operator the tax, interest and penalties provided for by NMC 3.10.020 and 3.10.070. In case such a determination is made, the tax administrator shall give a notice, in the manner prescribed by this section, of the amount so assessed. The determination and notice shall be made and mailed within three years after discovery by the tax administrator of any fraud, intent to evade, or failure or refusal to collect the tax, or failure to file a required return. Any deficiency determination shall become due and payable immediately upon receipt of the notice and shall become final within 10 days after the tax administrator gives notice. The operator may, however, petition for redemption and refund as provided in subsection (A) of this section.

C. If the tax administrator believes that the collection of any tax or any amount of tax required to be collected or paid to the city by NMC 3.10.020 is jeopardized by delay, the tax administrator shall thereupon make a determination of the tax or amount of tax required to be collected, noting the fact upon the determination. The amount so determined as provided in this section shall be immediately due and payable and the operator shall immediately remit the determined amount to the tax administrator after service of notice. The operator may petition, however, after payment is made, for redemption and refund of the determination, if the petition is filed within 10 days from the date of service of notice by the tax administrator. [Ord. 1835A, 12-6-76. Code 2001 § 36.22.]

3.10.090 Redeterminations.

A. Any person against whom a determination is made under NMC 3.10.080 or any person directly interested in the determination may petition for a redetermination and redemption and refund, within the time required in NMC 3.10.080, and the determination shall become final at the expiration of the allowable time.

B. If a petition for redetermination and refund is filed within the allowable time period, the tax administrator shall reconsider the determination, and, if the person has so requested in the person's petition, shall grant the person an oral hearing and shall give the person 10 days' notice of the time and place of the hearing. The tax administrator may continue the hearing from time to time as necessary.

C. The tax administrator may decrease or increase the amount of the determination as a result of the hearing, and if an increase is determined, the increase shall be payable immediately after the hearing.

D. The order or decision of the tax administrator upon a petition for redetermination and redemption and refund shall become final 10 days after service upon the petitioner of notice, unless appeal of such order or decision is filed with the city council within 10 days after service of such notice.

E. No petition for redetermination and redemption and refund or appeal therefrom shall be effective for any purpose unless the operator first complies with the payment provisions of the petition. [Ord. 1835A, 12-6-76. Code 2001 § 36.23.]

3.10.100 Security for collection.

A. The tax administrator, whenever the tax administrator deems it necessary to ensure compliance with NMC 3.10.020 and 3.10.090, may require any operator subject to the transient lodging tax to deposit with the tax administrator such security in the form of cash, bond, or other assets as the tax administrator determines. The amount of the security shall be fixed by the tax administrator but shall not be greater than twice the operator's estimated average monthly liability for the period for which the operator files returns, determined in such manner as the tax administrator deems proper, or \$5,000, whichever amount is the lesser. The amount of the security may be increased or decreased by the tax administrator subject to the limitations herein provided.

B. At any time within three years after any tax or any amount of tax required to be collected becomes due and payable, or at any time within three years after any determination by the tax administrator under this chapter becomes final, the tax administrator may bring an action in the courts of this state, or any other state, or of the United States, in the name of the city, to collect the amount delinquent, together with penalties and interest. [Ord. 2733 Att. A, 2-7-11; Ord. 1835A, 12-6-76. Code 2001 § 36.24.]

3.10.110 Lien.

A. The tax imposed by NMC 3.10.020, together with the interest and penalties provided by

NMC 3.10.070 and the filing fees paid to the county clerk of Yamhill County, Oregon, and superior to all subsequent recorded liens of all tangible personal property used in the hotel of an operator within Newberg and may be foreclosed on and sold as necessary to discharge the lien, if the lien has been so recorded. Notice of lien may be issued by the tax administrator whenever the operator is in default in the payment of the tax, interest and penalty, and shall be recorded with the county clerk of Yamhill County and a copy sent to the delinquent operator. The personal property subject to the lien and seized by any deputy of the tax administrator may be sold by the tax administrator at public auction after 10 days' notice published in a newspaper in the city.

B. Any such lien as shown on the records of the city shall, upon the payment of the taxes, penalty and interest for which the lien has been imposed, be released by the tax administrator when their full amount has been paid to the city. The operator or person making the payment shall receive a receipt stating the full amount of the taxes, penalties, and interest have been paid and the lien is thereby released and the record of lien satisfied. [Ord. 1835A, 12-6-76. Code 2001 § 36.25.]

3.10.120 Refunds.

Whenever the amount of any tax imposed under NMC 3.10.020 has been paid more than once or has been erroneously or illegally collected or received by the tax administrator, it may be refunded, provided a verified claim in writing, stating the specific reason upon which the claim is founded, is filed with the tax administrator within three years from the date of payment. The claim shall be made on forms provided by the city. If the claim is approved, the excess amount collected or paid may be refunded or may be credited on any amounts then due and payable from the operator from whom it was collected or by whom paid, and the balance may be refunded to the operator's administrators, executors or assignees. All refunds shall be charged to the transient lodging tax fund. [Ord. 2733 Att. A, 2-7-11; Ord. 1835A, 12-6-76. Code 2001 § 36.26.]

3.10.130 Expenditure of funds and collection fee.

A. Expenditure of Funds. All money collected pursuant to this chapter shall be the general funds of the City of Newberg and may be used in any lawful manner that the city deems necessary and appropriate.

B. Funding of Specific Services or Programs. The city council shall approve by resolution specific expenditures for services or programs to be funded from the proceeds of the transient lodging tax. The resolution may authorize expenditures for services or programs for multiple years; provided, that the allocation for funding complies with the State of Oregon Budget Law.

C. Withholding Five Percent of Net Tax Due to Cover Expenses. Every operator liable for collection and remittance of the tax imposed by this chapter may withhold five percent of the net tax due to cover expenses in its collection and remittance. [Ord. 2733 Att. A, 2-7-11; Ord. 2498, 6-1-98; Ord. 2478, 6-2-97; Ord. 2433, 3-11-96; Ord. 1835A, 12-6-76. Code 2001 § 36.27.]

Cross-reference: See ORS 294.305 – 294.565.

3.10.140 Administration.

A. Every operator shall keep guest records of room rentals and accounting books and records of the rentals. All these records shall be retained for three years and six months after they come into being.

B. The tax administrator may examine, during normal business hours, the books, papers, and accounting records relating to room rentals of any operator liable for the tax, after notification to the operator, and may investigate the business of the operator in order to verify the

accuracy of any return made, or if no return is made by the operator, to ascertain and determine the amount required to be paid.

C. Neither the tax administrator nor any person having an administrative or clerical duty under this chapter may make known in any manner whatever the business affairs, operators, or information obtained by an investigation of records and equipment of any person required to obtain a transient occupancy registration certificate, or pay a transient lodging tax, or any other person visited or examined in the discharge of official duty, or the amount or source of income, profits, losses, expenditures, or permit any statement or application, or copy of either, or any book containing any abstract or particulars, to be seen or examined by any person. Nothing in this section shall prevent, however:

1. The disclosure to, or the examination of, records and equipment by another City of Newberg official, employee, or tax collecting agent for the sole purpose of administering or collecting the tax.
2. The disclosure, after the filing of a written request to that effect, to the taxpayer or the taxpayer's receivers, trustees, executors, administrators, assignees, and guarantors, if directly interested, of information as to any such tax paid, and such tax, provided the city attorney approves each such disclosure. The tax administrator may refuse to make any such disclosure referred to in this subsection (C)(2) when in the tax administrator's opinion the public interest would suffer thereby.
3. The disclosure of the names and addresses of any persons to whom transient occupancy registration certificates have been issued.
4. The disclosure of general statistics regarding taxes collected or business done in the city. [Ord. 2733 Att. A, 2-7-11; Ord. 1835A, 12-6-76. Code 2001 § 36.28.]

3.10.150 Appeal to city council.

Any person aggrieved by any decision of the city manager may appeal to the city council by filing a notice of appeal with the tax administrator within 10 days of the serving or mailing of the notice of the decision given by the city manager. The tax administrator shall transmit the notice, together with the file of the appealed matter, to the city council, who shall fix a time and place for hearing the appeal. The city council shall give the appellant not less than 10 days' written notice of the time and place of hearing of the appeal. [Ord. 1835A, 12-6-76. Code 2001 § 36.29.]

3.10.160 Violations.

No operator or other person required to do so may fail or refuse to register or to furnish any return required to be made under NMC 3.10.060 or to furnish a supplemental return or other data required by the tax administrator. No person may render a false or fraudulent return under NMC 3.10.060. No person required to make, render, sign, or verify any report regarding the transient lodging tax may make any false or fraudulent report. [Ord. 2733 Att. A, 2-7-11; Ord. 1835A, 12-6-76. Code 2001 § 36.30.]

Penalty: See NMC 3.10.170.

3.10.170 Penalty.

Any person willfully violating any provisions of this chapter shall have committed a city Class 2 civil infraction and shall be processed in accordance with the procedure set forth in the uniform civil infraction procedure ordinance, Chapter 2.30 NMC. [Ord. 2163, 4-1-85; Ord. 1835A, 12-6-76. Code 2001 § 36.99.]

The Newberg Municipal Code is current through Ordinance 2778, passed January 5, 2015.

Disclaimer: The City Recorder's Office has the official version of the Newberg Municipal Code. Users should contact the City Recorder's Office for ordinances passed subsequent to the ordinance cited above.

City Website: <http://www.newbergoregon.gov/>
(<http://www.newbergoregon.gov/>)
City Telephone: (503) 537-1283
Code Publishing Company
(<http://www.codepublishing.com/>)

Exhibit "A" to Ordinance 2016-2806
Transient Lodging Tax

Note: Existing text is shown in regular font.
Added text is shown in double underline.
Deleted text is shown in ~~strikethrough~~.

Section 1. Section 3.10.010 is amended to read as follows:

3.10.010 Definitions.

For the purpose of this chapter, the following definitions shall apply unless the context clearly indicates or requires a different meaning:

"Agent" includes, but is not limited to, an on-line or internet based booking service (Craigslis, AirBnB, VRBO, HomeAway, FlipKey, VactionHomeRentals, Roomorama, as examples), a travel intermediary, or a person licensed by the Oregon Real Estate Agency.

"City council" means the city council of the City of Newberg, Oregon.

"Hotel" means any structure or portion of any structure which is occupied or intended or designed for transient occupancy for 30 days or less or dwelling, lodging, or sleeping purposes, and includes any hotel, inn, tourist home or house, motel, rooming house, lodging house, bed and breakfast, sleeping space in a private residence, accessory dwelling unit, apartment house, public or private dormitory, fraternity, sorority, public or private club, space in a mobile home or trailer park, or similar structure or portion of a structure so occupied, provided the occupancy is for less than a 30-day period.

"Occupancy" means the use or possession, or the right to use or possession, for lodging or sleeping purposes, of any room in a hotel, or space in a mobile home or trailer park, or portion of any room in a hotel, or space in a mobile home or trailer park.

"Operator" means the person who is proprietor of a hotel and motel in any capacity and, where the operator performs their functions through a managing agent other than an employee, the managing agent who shall have the same duties and liabilities as their principal. Compliance with the provisions of this chapter by either the principal or the managing agent shall be considered to be compliance by both.

"Person" means any individual, firm, partnership, joint venture, association, social club, fraternal organization, fraternity, sorority, public or private dormitory, joint stock company, corporation, estate, trust, business trust, receiver, trustee, syndicate, or any other group or combination acting as a unit.

"Rent" means the consideration charged, whether or not received by the operator, for the occupancy of space in a hotel, whether or not valued in money, without any deduction.

“**Rent package plan**” means the consideration charged for both food and rent where a single rate is made for the total for both. The amount applicable to rent for determination of the transient lodging tax under NMC 3.10.020 shall be the same charge made for rent when not a part of a package plan.

“**Tax administrator**” means the finance director or designee of the City of Newberg.

“**Transient**” means any individual who exercises occupancy or is entitled to occupancy in a hotel, motel, or other establishment that is not said individual’s legal residence.

Section 2. Section 3.10.050 is amended to read as follows:

3.10.050 Exemptions.

No tax may be imposed upon:

- A. Any occupancy for more than 30 successive calendar days;
- B. Any person who pays for lodging on a monthly basis, irrespective of the number of days in the month;
- C. Any occupant whose rent is of a value less than \$10.00 per day;
- D. Any person who rents a room, private home, vacation cabin, or like facility from any owner who rents the facility incidentally to the owner’s own use. Incidentally to an owners use means that the rental is rented for a total of less than 15 days per calendar year and the rental is not advertised for rent or listed with an Agent as a rental;
- E. Any exempt property owned and operated by George Fox University;
- F. Any occupancy in a hospital, health care facility, long term care facility or any other residential facility that is licensed, registered or certified by the Department of Human Services or the Oregon Health Authority;
- G. Any occupancy in a facility providing treatment for drug or alcohol abuse or providing mental health treatment;
- H. An occupancy, 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.
- I. Any Federal Government employee traveling on official government business, who presents an official Government Exemption Certificate or official travel authorization.



BUSINESS LICENSES - Requirements for TLT

Newberg Municipal Code 5.05.010 to 5.05.080

5.05.010 Definitions.

For the purpose of this chapter, the following definitions shall apply unless the context clearly indicates or requires a different meaning:

"Business" means professions, trades, occupations, shops and every kind of calling carried on for profit or livelihood.

Liability of Agent. The agent or agents of a nonresident proprietor engaged in any business for which a license is required by this chapter shall be liable for the payment of the fee as herein provided and for the penalties for failure to pay the same or to comply with the provisions of this chapter to the extent and with like effect as if such agent or agents were themselves proprietors.

"Person" means all domestic and foreign corporations, associations, syndicates, partnerships of every kind, joint ventures, sole proprietorships, societies, and individuals transacting and carrying on any private business in the city, whose gross income exceeds \$1,000 annually. No person employed by a licensed or exempt business shall, for the purpose of this chapter, be deemed a person transacting and carrying on any business in the city. [Ord. 2586, 9-2-03. Code 2001 § 114.01.]

5.05.020 Purpose.

A. Revenue. This chapter is enacted, except as hereinafter otherwise specified, to provide revenue for municipal purposes relating to economic development and for the necessary expenses required to administer the city's business license program.

B. Separate.

1. The license fees levied by this chapter shall be independent and separate of any license or permit fees now or hereafter required of any person to engage in any business by any city ordinance regulating any business herein required to be licensed.

2. All such businesses shall remain subject to the regulatory provisions of any such ordinances or ordinance now or hereafter in effect, and the persons engaged therein liable to the payment of any license fees therein provided.

C. Application. Nothing in this chapter shall be construed to apply to any person while transacting and carrying on any business within the city which is exempt from taxation or regulation by the city by virtue of the constitutions or applicable statutes of the state or the United States.

D. Unlawful Business. The levy or collection of a license fee upon any business shall not be construed to be a license or permit of the city to the person engaged therein, to engage therein in the event such business shall be unlawful, illegal or prohibited by city ordinances or by the laws of the state or the United States. [Ord. 2586, 9-2-03. Code 2001 § 114.02.]

5.05.030 Basic fees.

A. Fee Amount.

1. There is imposed upon the business trades, shops, professions, callings and occupations specified in this chapter a basic license fee of \$50.00, and it shall be unlawful for any person to transact and carry on any such business in the city without first having obtained the license for the current calendar year as herein provided or complied with any and all application provisions of this chapter.

2. Home occupation businesses shall pay a license fee of \$25.00.

B. Term. The business license shall be valid for 12 calendar months from date of issuance.

C. Fee Due Date. Business license fees are due and payable upon expiration of a previously issued license, or for new businesses upon the first day any trades, shops, professions, callings and occupations are conducted within the city.

D. Different Branch or Location.

1. Each branch establishment of a business or location of a business conducted by any person shall, for the purposes of this chapter, be a separate business and subject to the license fee herein provided.

2. However, warehouses used solely incidentally in connection with a business licensed pursuant to the provisions of this chapter and operated by the person conducting such business shall not be separate places of business or branch establishments. [Ord. 2586, 9-2-03. Code 2001 § 114.03.]

5.05.060 Exemptions.

A. Charitable, Religious, and Fraternal Organizations. Raising funds for any bona fide charitable, religious, or fraternal organization by said organization.

B. Limited Lessors. Leasing of two or fewer units of residential real estate within the city.

C. Garage or Yard Sales. A person who is conducting a garage or yard sales on a non-continuous basis at the person's private residence.

D. City-Sponsored Activities. Any activity sponsored by the city.

E. City Franchise Fee. Any business operating under a city franchise. [Ord. 2586, 9-2-03. Code 2001 § 114.06.]

5.05.080 Violation and penalty.

A. Unlawful Acts. It is unlawful for any person to willfully make any false or misleading statement on the application for the purpose of determining the amount of any license fee herein provided to be paid by any such person, or to fail or refuse to comply with any of the provisions of this chapter to be complied with or observed by such person, or to fail or refuse to pay before the same shall be delinquent any license fee or penalty required to be paid by any such person.

B. Failure to Obtain License. In the event any person required to obtain a license shall fail or neglect to obtain the same before it shall become delinquent, the city shall collect the license fee in addition to a penalty of five percent of the fee for each calendar month or fraction of a month the same shall be delinquent.

C. Vested Right.

1. Nothing herein contained shall be taken or construed as vesting any right in any license as a contract obligation on the part of the city as to the amount of the fee hereunder.

2. Other or additional taxes or fees, and the fees herein provided for, may be increased or decreased, and additional or other fees provided for and levied in any and all instances at any time by the city, and any business may be reclassified or subclassified at any time and other or additional fees levied upon any business or parts of a business.

D. Convictions.

1. The conviction of any person for violation of any of the provisions of this chapter shall not operate to relieve such person from paying any fee or penalty thereupon for which such person shall be liable.

2. Nor shall the payment of any such fee be a bar to or prevent any prosecution in the city court of any complaint for the violation of any of the provisions of this chapter.

E. Penalty.

1. Any person violating any provision of this chapter shall have committed a Class 4 civil infraction and shall be processed in accordance with the procedures set forth in the uniform civil infraction procedure ordinance, Chapter 2.30 NMC.

2. Every day of a continuing violation shall be deemed a separate offense. [Ord. 2586, 9-2-03. Code 2001 § 114.99.]