

ORDINANCE NO. 1609

(AN ORDINANCE AMENDING SECTION 5.09.030 OF THE THE HOOD RIVER MUNICIPAL CODE RELATING TO THE HOTEL TAX.)

Section 5.09.030 of the Hood River Municipal Code is amended to read as follows:

5.09.030 Tax Imposed. For the privilege of occupancy in any hotel, on and after the effective date of the ordinance codified in this chapter, each transient shall pay a tax in the amount of 8% of the rent charged by the operator. The tax constitutes a debt owed by the transient to the city which is extinguished only by payment to the operator or to the city. The transient shall pay the tax to the operator of the hotel at the time the rent is paid. The operator shall enter the tax on his records when rent is collected if the operator keeps his records on the cash accounting basis, and when earned, if the operator keeps his records on the accrual accounting basis. If 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 such tax shall be paid directly to the city. In all cases, the rent paid or charged for occupancy shall exclude the sale of any goods, services and commodities, other than the furnishing of rooms, accommodations, and parking space in mobile home parks or trailer parks.

Read for the first time: November 28, 1988.

Read for the second time: December 12, 1988.

PASSED by the Council of the City of Hood River this 12th day of December, 1988.

Wanda L. Mathis
Wanda L. Mathis, City Recorder

APPROVED by the Mayor of the City of Hood River this 12th day of December, 1988.

Lynn F. Beier
Lynn F. Beier, Council President