

**AN ORDINANCE AMENDING BC 7.18.015 AND BC 7.18.020 OF THE BEAVERTON LODGING TAX ORDINANCE TO MODIFY THE DEFINITION OF A TRANSIENT LODGING INTERMEDIARY, CLARIFY THE DUTIES OF A TRANSIENT LODGING INTERMEDIARY, AND DECLARE AN EMERGENCY**

Whereas, the City of Beaverton, the State of Oregon, and Washington County all impose a tax on occupants of lodging in Beaverton; and

Whereas, the State of Oregon recently enacted a new law, House Bill 4120 (Oregon Laws 2018, Chapter 34), effective July 1, 2018, that revises the definition of “transient lodging intermediary” to ensure that all business model types that facilitate the retail sale of rooms or homes for lodging are required to collect and pay state and local lodging taxes and file tax returns; and

Whereas, the City of Beaverton seeks to amend the Beaverton Lodging Tax Ordinance to adopt a definition of “transient lodging intermediary” identical to the definition now found in state law, thereby helping ensure uniformity in the application of state, county and city laws regarding transient lodging taxes; and

Now, therefore,

**THE CITY OF BEAVERTON ORDAINS AS FOLLOWS:**

**Section 1.** Beaverton Code Section 7.18.015 P is struck in its entirety and replaced with:

P. “Transient lodging intermediary” means a person other than a transient lodging provider that facilitates the retail sale of transient lodging and:

1. Charges for occupancy of the transient lodging;
2. Collects the consideration charged for occupancy of the transient lodging; or
3. 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.

**Section 2.** Beaverton Code Section 7.18.020 A is struck in its entirety and replaced with:

A. For the privilege of occupancy in any transient lodging within the corporate limits of the City on or after October 1, 2016, each transient shall pay a tax of four percent of the rent.

1. The tax must be computed on the total retail price, including all charges other than taxes, paid by a person for occupancy of the transient lodging.

2. The total retail price paid by a person for occupancy of transient lodging that is part of a travel package may be determined by reasonable and verifiable standards from books and records kept in the ordinary course of the transient lodging tax collector's business.

3. The tax shall be collected by the transient lodging tax collector that collects the consideration charged for occupancy of the transient lodging or that 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.

4. The tax imposed by this subsection is in addition to and not in lieu of any other local transient lodging tax collected within the corporate limits of the City.

### Section 3. Severability.

The sections and subsections of this ordinance are severable. If any part of this ordinance is held unconstitutional or otherwise invalid, the remaining parts shall remain in force unless:

A. The remaining parts are so essentially and inseparably connected with and dependent upon the unconstitutional or invalid part that it is apparent that the remaining parts would not have been enacted without the unconstitutional or invalid part; or

B. The remaining parts, standing alone, are incomplete and incapable of being executed according to the legislative intent.

### Section 4. Emergency.

This ordinance being necessary to promote the uniform administration of state and local lodging taxes across all business model types that facilitate the retail sale of rooms or homes for lodging in Beaverton, an emergency is hereby declared to exist, and this ordinance takes effect on its passage.

First reading this 17<sup>th</sup> day of July, 2018.

Second reading and passage by this Council this 24<sup>th</sup> day of July, 2018.

Approved by the Mayor this 25<sup>th</sup> day of July, 2018.

ATTEST:

  
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CATHERINE L. JANSEN, City Recorder

APPROVED:

  
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DENNY DOYLE, Mayor