



## ***CITY OF NEWPORT***

### ***TRANSIENT ROOM TAX COLLECTION & ADMINISTRATION MANUAL***

**CITY OF NEWPORT**  
**TRANSIENT ROOM TAX**  
**Collection & Administration Manual**

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		<b>TRANSIENT ROOM TAX REGISTRATION</b>	
1. NAME OF BUSINESS	BUSINESS PHONE		
2. NAME OF OWNER	OWNER'S PHONE		
3. TYPE OF ORGANIZATION  (State if owned by individual, partnership or corporation: if partnership, state names of partners & if corporation state names of officers at right.)	NAME		TITLE
	NAME		TITLE
	NAME		TITLE
4. STREET ADDRESS OR LOCATON OF BUSINESS			
5. MAILING ADDRESS OF BUSINESS			
6. NUMBER OF ROOMS	7. NAME OF OPERATOR OR MANAGER		
DATE	SIGNATURE AND TITLE		

In accordance with Newport Municipal Code (NMC), Chapter 3.05, every person engaging, or about to engage in, business as an operator of a hotel in the City of Newport must register with the City on a form provided by the City, such as shown on this page.

Registration sets forth the name under which the operator transacts or intends to transact business, location of the business, and such other information needed for collection of the tax.

NOTE: PLEASE REFER TO NMC, CH. 3.05, SECTION 3.05.010, FOR DEFINITIONS USED IN THE COLLECTION/ADMINISTRATION OF THE TRANSIENT ROOM TAX.

Within ten days after an operator has registered with the tax administrator, the tax administrator shall issue without charge a Certificate of Authority to each registrant to allow collection of the tax from the occupant. Certificates shall be non-assignable and non-transferable and shall be surrendered immediately to the tax administrator upon the cessation of business at the location named or upon its sale or transfer.

Each certification shall state the place of business to which it is applicable and shall be prominently displayed therein so as to be seen and come to the notice readily of all occupants and persons seeking occupancy.

**DISPLAY IN CONSPICUOUS PLACE**  
**CITY OF NEWPORT**

DATE OF ISSUE \_\_\_\_\_

CERTIFICATE NO. \_\_\_\_\_

**CERTIFICATE OF AUTHORITY**  
**To Collect Transient Room Tax**

The below listed business is hereby authorized pursuant to ordinance to collect the Transient Room Tax and transmit same to the Tax Administrator, City of Newport, Oregon.

This Transient Occupancy Registration Certificate signifies that the person named on the face hereof has fulfilled the requirements of the Transient Room Tax Ordinance of the City of Newport by registration with the Tax Administrator for the purpose of collecting from transients the lodgings tax imposed by said City and remitting said tax to the Tax Administrator. This certificate does not authorize any person to conduct any unlawful business or to conduct any lawful business in an unlawful manner, or to operate a hotel without strictly complying with all local applicable laws including but not limited to those requiring a permit from any board, commission, department or office of the City of Newport. This certificate does not constitute a permit.

**City of Newport**

\_\_\_\_\_  
Name of Operator

\_\_\_\_\_  
Address

By: \_\_\_\_\_  
CITY TAX ADMINISTRATOR

Certificate shall be non-assignable and non-transferable and shall be surrendered immediately to the Tax Administrator upon the cessation of business at the location named or upon its sale or transfer.

**CITY OF NEWPORT  
169 SW COAST HWY  
NEWPORT, OR 97365  
(541) 574-0621**

**TRANSIENT ROOM TAX RETURN**

**Business #**

**MONTH ENDING:  
DUE DATE:**

**Business Name & Address:**

**CALCULATION SECTION**

**PLEASE BE SURE THIS FORM IS FILLED IN COMPLETELY AND ACCURATELY. PENALTIES AND INTEREST ACCRUE MONTHLY FOR DELINQUENCY.**

**Please notify the Finance Department immediately of any CHANGE OF ADDRESS.**

**IF THE BUSINESS IS DISPOSED OF OR SUSPENDED, a closing return must be filed immediately at the Finance Department at City Hall and the tax due must be paid. No Change of ownership can be recorded until this is done.**

**CHECKS, DRAFTS, POSTAL NOTES AND 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 Penalty, be sure proper remittance is enclosed.**

**MAKE CHECKS PAYABLE TO:**

**CITY OF NEWPORT**

**Please make a copy of this report for your records.**

1. GROSS RENT	\$ _____
LESS: ALLOWABLE DEDUCTIONS:	
2. Rent (by Month)	\$ _____
3. Rent less than \$2 per day	\$ _____
4. Credit Card Discounts	\$ _____
5. Total Allowable Deductions (lines 2, 3 & 4)	\$ _____ -
6. Taxable Rents (lines 1 - 5 = 6)	\$ _____ -
7. Tax (9.5% of line 6)	\$ _____ -
8. Excess Tax Collected	\$ _____
9. Total Tax (line 7 plus 8)	\$ _____ -
10. Collection Fee (5% of line 9)	\$ _____ -
11. Total Tax Due (line 9 minus 10)	\$ _____ -
12. Penalty: 10% over 15 days delinquent. 15% plus original 10% over 45 days delinquent.	\$ _____
13. Interest: 1% per month exclusive of penalties, from date of delinquency.	\$ _____
14. Adjust for prior (over) or short	\$ _____
15. Total Amount Due	\$ _____ -

I DECLARE, UNDER PENALTY OF MAKING A FALSE STATEMENT, THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF, THE STATEMENTS HEREIN ARE CORRECT AND TRUE.

SIGNED \_\_\_\_\_

TITLE \_\_\_\_\_

DATE \_\_\_\_\_

## INSTRUCTIONS FOR COMPLETING MONTHLY TRANSIENT ROOM TAX REPORT

Reporting forms will be mailed or emailed (if desired) to you each month.

### Name, Address and Account Number

The business name, mailing address and account number, as listed on the Certificate of Authority, will be preprinted on each monthly return. If an owner has more than one business subject to the room tax, a separate return must be submitted for each business. The account number is the same as your Certificate number.

Any corrections of name and address should be noted on the face of the return. If there has been, or will be, a change in ownership, the finance department should be notified immediately. Certificates of Authority are non-transferable, and immediate notification of change in ownership will help determine tax liabilities of the respective parties.

### Return Period Due Date

The accounting period covered and the due date of each return will be preprinted and should not be altered. Due date is the 15<sup>th</sup> of the month following the close of the accounting period.

### Computation

To simplify the preparation of the return, lines 1 through 15 should be completed in consecutive order:

#### Lines 1 through 6:

Total gross rent receipts from business must be reported and must be accounted for in every return. This must include all rents, both taxable and non-taxable. Enter this figure on line 1.

Non-taxable rents should be deducted on lines 2 and 3. Enter the deductions on the proper lines.

Line 2, please refer to Newport Municipal Code (NMC), Chapter 3.05, Section 3.05.050(a)

Line 3, please refer to NMC, Chapter 3.05, Section 3.05.050(b)

Line 4, please refer to NMC, Chapter 3.05, Section 3.05.050(c)

The resulting taxable rents reported are to be entered on Line 6.

#### Lines 7 through 15:

The taxable rents shown on Line 6 are subject to room tax at the current percentage rate shown on the report form. Multiply line 6 by the tax percentage, and enter the

resulting tax amount on line 7. Any tax collected over this amount must be reported as excess tax on line 8.

The total on line 9 is subject to a 5% deduction as a fee for your expense of collecting and remitting the tax. Enter 5% of line 9 on line 10. The transient room tax due from the operator is the result of line 9 less line 10 and entered on line 11.

Line 14 will be any adjusting amount, such as overpayments or shortages of total tax paid by the operator on previous returns.

Line 15 is the total adjusted tax plus penalty and interest (line 11 plus lines 12, 13), plus previous shortages (add line 14), or less previous overages (subtract line 14).

### Penalties & Interest:

Failure to file the return and pay the tax by the due date subjects the operator to a penalty of 10% of the tax if one to 30 days past due, and an additional 15% of the tax if 45 days past the due date, plus 1% interest per month past due. The NMC provides that unpaid taxes, penalties, interest and collection costs shall constitute a lien prior to all other claims on all tangible personal property used in the business of an operator within Newport. Non-payment due to fraud shall result in a 25% additional penalty, and possible seizure and sale of the property.

### How to File

In accordance with the provisions of the NMC regarding transient room tax, returns and remittances of the room tax shall be made directly to the City of Newport, Finance Department, 169 SW Coast Highway, Newport, Oregon 97365. NOTE: A tax return must be filed each month even if revenue is zero. Mailed returns and remittances must be postmarked on or before the 15<sup>th</sup> day of the month following the close of the accounting period. Remittances should be made payable to the City of Newport. Please do not mail cash.

Please refer to NMC, Chapter 3.05 for more detailed information regarding the transient room tax and reports. A copy of the code is included beginning on page 7 of this manual.

For additional information or questions, please contact the City of Newport Finance Department at (541) 574-0621.

**TITLE III                    REVENUE AND FINANCE**

**CHAPTER 3.05 ROOM TAX**

- 3.05.010     Definitions
- 3.05.020     Tax Imposed
- 3.05.030     Collection of Tax by Operator
- 3.05.040     Operator Record Keeping and Expenses
- 3.05.050     Exemptions
- 3.05.060     Registration of Operator
- 3.05.070     Remittance and Returns
- 3.05.080     Late Charges and Interest
- 3.05.090     Deficiency Determinations, Evasion, Operator  
Delay
- 3.05.100     Redeterminations
- 3.05.110     Security for Collection of Tax
- 3.05.120     Secured Interest in Personal Property
- 3.05.130     Refunds
- 3.05.140     Rules, Regulations and Forms
- 3.05.150     Administration.
- 3.05.170     Appeal to City Council
- 3.05.180     Severability
- 3.05.190     Violations
- 3.05.200     Penalty

## CHAPTER 3.05 ROOM TAX

### 3.05.010 Definitions

The following definitions apply to this chapter.

- A. **Hotel** means any structure or any portion of any structure that is occupied or intended or designed for occupancy for thirty days or less for dwelling, lodging, or sleeping purposes, and includes any hotel, motel, inn, condominium, tourist home or house, studio hotel, bachelor hotel, lodging house, rooming house, apartment house, public or private dormitory, fraternity, sorority, public or private club. "Hotel" also means space in mobile home or recreational vehicle parks, or similar structure or space occupied for less than thirty days.
- B. **Monthly Rental Plan** means any rental agreement for a period of one month or greater, including month-to-month tenancies.
- C. **Occupant** means any individual who has the right to use all or part of a room in a hotel or a space in a mobile home or residential vehicle park for lodging or sleeping purposes for a period of thirty consecutive calendar days or less, counting portions of calendar days as full days, but not including the check-out day if not charged for that day. Any individual occupying space in a hotel shall be deemed to be an occupant until thirty days has expired unless there is an agreement in writing providing for a longer period of occupancy, or the occupant has paid for more than 30 consecutive days. A person who pays for lodging on a monthly basis is not an occupant regardless of the number of days in the month.
- D. **Operator** includes the owner and any manager of a hotel. Compliance by either the principal or the manager shall be considered to be compliance by both.
- E. **Person** means any individual, 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, governmental entity or agency or any other group or combination acting as a unit.

- F. **Rent** means the consideration charged for the occupancy of space in a hotel, valued in money, goods, labor, credits, property or other consideration valued in money, without any deduction, but shall not include charges to a condominium unit owner which are solely for cleaning or maintenance of such unit or personal use or occupancy by such owner so long as the charges are made in connection therewith for space occupancy. Rent does not include any charges for additional services, goods or commodities.
- G. **Rent Package Plan** means the consideration charged for both food and rent for lodging where a single combined charge is made for both food and lodging, or where food and lodging are offered as a package. The entire amount charged for the "rent package plan" shall be considered rent unless the lodging is also offered independently of any food at a lower price, in which case the rent shall be the charge which would be made for the lodging if purchased separately from any food.
- H. **Tax Administrator** means the city manager or designee

### **3.05.020 Tax Imposed**

Each occupant shall pay a tax in the amount of nine and one half percent of the rent charged by the operator. The occupant shall pay the tax to the operator of the hotel at the time the rent is paid. The operator shall maintain records of all tax payments by occupants as soon as they are made. If rent is paid in installments, a proportionate share of the tax shall be paid by the occupant to the operator with each installment.

### **3.05.030 Collection of Tax by Operator**

- A. Every operator shall collect the room tax from all occupants at the time of payment unless an exemption applies. If payment is by credit card, payment is made at the time the occupant provides credit card information to the operator, not when the operator ultimately receives credit.
- B. Tax amounts shall be rounded down to the nearest cent.

- C. In credit card and similar transactions, the amount of rent shall include only the amount ultimately paid to the operator, excluding any credit charge transaction charges.

**3.05.040 Operator Record Keeping and Expenses**

- A. The operator shall maintain records showing the amount of tax separately from rent charged, and any receipt shall show the tax separately. No operator of a hotel 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, except in the manner provided by this ordinance.
- B. Operators may withhold five percent of room tax collected to cover the operator's collection and remittance expenses.

**3.05.050 Exemptions**

No tax imposed under this ordinance shall be imposed upon:

- A. Any person who occupies the same room for more than thirty successive calendar days. Any person who has paid a room tax and occupies a room for more than 30 successive days may obtain a refund under Section 3.05.130.
- B. Any occupant whose rent is less than \$2.00 per day.
- C. Any person who rents a private home, vacation cabin, or like facility from any owner who directly (without the use of a rental manager or agent) rents the facilities incidental to the owner's own use, if the owner files with the tax administrator an affidavit to the effect that the owner's personal occupancy in not less than twenty days each year, or is in excess of 10% of the days such unit is rented, whichever is greater;
- D. Any occupancy of a room in a hospital, medical clinic, convalescent home or home for the aged.
- E. Occupancy of any public institution owned and operated by a governmental body in its governmental capacity.

- F. The United States of America or any federal agency or body, to the extent exempt under the United States Constitution. This exemption applies only if the exempt agency pays the operator directly for the room or space.
- G. A person occupying a room on a monthly rental plan.

**3.05.060 Registration of Operator**

- A. Every person engaging or about to engage in business as an operator of a hotel shall provide a completed registration form to the tax administrator within fifteen days after commencing business. The registration form shall require the operator to provide the name of the business, the hotel name, if different, the location of the hotel and any separate business address, and other information as the tax administrator may require. The registration shall be signed by the operator. The tax administrator shall, within ten days after registration issue without charge certificates of authority to collect the room tax for each hotel operated by the registrant. Certificates shall be non-assignable and non-transferable and shall be surrendered immediately to the tax administrator upon the cessation of business at the location named or upon its sale or transfer. Each certificate shall be prominently displayed at the business location and include:
  - 1. The name of the operator;
  - 2. The address of the hotel;
  - 3. The date upon which the certificate was issued;
  - 4. The following language: "This Room Tax Registration Certificate signified that the person named on the face hereof has fulfilled the requirements of the Room Tax Ordinance of the City of Newport by registration with the tax administrator for the purpose of collecting from occupants the lodging tax imposed by said city and remitting said tax to the tax administrator. This certificate does not authorize any person to conduct any unlawful business or to conduct any lawful business in an unlawful manner, or to operate a hotel without strictly complying with all local applicable laws, including but not limited to those requiring a permit from any board, commission, department, or office of

the City of Newport. This certificate does not constitute a permit.”

- B. The obligation to collect the tax is imposed once an operator rents a room, and not when the registration form is filed or the certificate issued.
- C. Owners and managers of hotels are exempt from the registration requirement if they offer occupancy only by monthly rental plan and file an affidavit with the tax administrator including:
  - 1. The name of the operator.
  - 2. The name and address of the hotel.
  - 3. The name and address of the owner of the hotel, and if not an individual, the nature of the entity.
  - 4. The facts upon which the operator relies for exemption.
  - 5. That the operator will collect and remit the room tax and comply with reporting requirements if and when any portion of the hotel is occupied or made available for occupancy other than a Monthly Rental Plan

**3.05.070            Remittance and Returns**

- A. All taxes, after deduction of the 5% collection and remittance credit, collected by any operator shall be remitted to the tax administrator monthly. Remittance is due within 15 days of the end of the monthly reporting period and is delinquent if remittance is not received within 30 days of the end of the monthly reporting period. The tax administrator may establish monthly reporting periods other than calendar months, but must advise each operator of the reporting periods, due dates, and delinquency dates for the operator.
- B. A return for the preceding month’s tax collections shall be filed with the tax administrator on or before the due date in a form prescribed by the tax collector. If the return is mailed, the postmark shall be considered the date of delivery.

For good cause, the tax administrator may extend the time for making any return or payment of tax by up to one month. No further extension shall be granted, except by the Room Tax Committee. Any operator to whom an extension is granted shall pay interest at the rate of one-half of one percent per month or portion of a month on the amount of tax due. If a return is not filed, and the tax 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.

### **3.05.080 Late Charges and Interest**

- A. **Original delinquency**. 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 this ordinance prior to delinquency shall pay ten percent of the amount of the tax due in addition to the amount of the tax.
- B. **Continued delinquency**. Any operator who has not been granted an extension of time for remittance of tax due, and who failed to pay any delinquent remittance on or before a period of thirty days following the date on which the remittance first became delinquent shall pay an additional fifteen percent of the amount of the tax due plus the amount of the tax and the ten percent penalty first imposed.
- C. **Fraud**. If the tax administrator determines that the nonpayment of any remittance due under this ordinance is due to fraud or intent to evade payment of the tax, an additional charge of twenty-five percent of the amount of the tax shall be imposed in addition to the penalties stated in paragraphs (a) and (b) of this section.
- D. **Interest**. In addition to the other charges imposed by this section, any operator who fails to remit any tax imposed by this ordinance shall pay interest at the rate of one percent per month or fraction thereof , on the amount of the tax due, exclusive of penalties, from the date on which the remittance first became delinquent until paid.
- E. **Additional amounts with tax**. Every additional amount and interest imposed by this section shall be merged with and become a part of the tax payable
- F. **Petition for waiver**. An operator who has paid all tax, additional charges and interest may petition the tax

administrator for waiver and refund all or part of the additional charges and the tax administrator may, if a good and sufficient reason is shown, waive and direct a refund of all or part of the additional charges.

**3.05.090 Deficiency Determinations, Evasion, Operator Delay**

A. **Deficiency determinations.** The tax administrator may review tax returns and adjust the amount payable 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 operator, who shall pay any deficiencies within 15 days of the deficiency notice. Notice may be by personal delivery or certified or registered mail.

1. In reviewing and adjusting tax returns, the tax administrator shall offset any known overpayments against any underpayments.
2. Except in the case of fraud or intent to evade the room tax, notice of deficiency determinations shall be issued within three years of the period for which the deficiency determination is made.

B. **Fraud, refusal to collect, evasion.** If any operator fails to collect, report or remit the room tax as required, submits a fraudulent return, or otherwise willfully violates or attempts to violate this chapter, the tax administrator shall estimate the tax due, and assess the tax, interest and penalties provided for by this chapter ordinance against the operator and provide notice to the operator 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 twenty days after the date notice was delivered if no petition for redetermination is filed.

**3.05.100 Redeterminations**

A. Any person affected by a determination under Section 20.09 may petition for a redetermination within the time required in Section 20.09.

- B. 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 days to prepare for the hearing.
- C. After considering the petition and all available information, the tax administrator shall issue a redetermination decision and serve notice of the decision on the petitioner.
- D. The decision of the tax administrator on a petition for redetermination becomes final twenty days after service of notice, unless the petitioner files an appeal within that time.
- E. No petition for redetermination shall be effective for any purpose unless the operator has first paid the amounts set forth in the tax administrator's determination, and no appeal may be filed unless accompanied by any additional payment that may be required by the decision on redetermination.

#### **3.05.110 Security for Collection of Tax**

The tax administrator may require an operator to deposit security in the form of cash, bond or other security acceptable to the tax administrator. 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, or \$5,000.00, whichever is less. The amount of security may be increased or decreased by the tax administrator so long as the minimum security remains in place. The operator may appeal any decision of the tax administrator requiring security under Section 3.05.170(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 becomes final, the tax administrator may bring any 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 any tax, penalties, or interest owing.

#### **3.05.115 Secured Interest in Personal Property**

As a privilege for conducting a business providing lodging within the City of Newport and to secure payment of the tax collected by the operator to the City of Newport, the operator, by act of filing a registration to engage in business as an

operator of a hotel in the City of Newport irrevocably grants to the City of Newport a security interest in all tangible personal property of the operator, which security interest shall be effective at the time when any tax, penalty or interest become delinquent. The city may foreclose its security interest as provided by ORS Chapter 79. By filing of a registration to conduct a business engaged as a hotel in the City of Newport, the operator grants a special power of attorney-in-fact to the city manager for purposes of executing a financing statement to give evidence of the granted security interest at the time of delinquency and authorizes the city manager to execute the UCC financing statement on behalf of the debtor, listing as collateral all tangible personal property of the operator and to file the financing statement with the Oregon Secretary of State and with the Lincoln County Clerk, if appropriate.

The tax administrator shall give notice of the delinquency to the operator . The notice shall include the effective date of the security interest against all tangible personal property of the operator, and the date of recordation of the UCC financing statement if filed, or if not, the city's intent to file a UCC financing statement.

### **3.05.130 Refunds**

- A. **Refunds by the City to the Operator.** If any overpayment of tax, penalty or interest is made, the operator may file a claim in writing on the city claim form, stating the facts relating to the claim within one year from the date of payment. If the claim is approved by the tax administrator, the excess amount collected or paid shall be either refunded or credited on any amount then due and payable from the operator.
- B. **Refunds by City to Occupant.** An occupant may file a claim for refund by filing a claim on the city claim form within one year 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 city and the occupant was not required to pay the tax or overpaid, the city shall issue a refund.
- C. **Refunds by operator to tenant.** If an occupant has paid tax to an operator, but then stays a total or more than 30 consecutive days, the operator shall refund to the occupant any tax collected for any portion of the

continuous stay. The operator shall account for the collection and refund to the tax administrator. If the operator has remitted the tax prior to the refund or credit to the tenant, the operator shall be entitled to a corresponding refund or offset if the claim for refund is filed within one year from the date of collection.

### **3.05.140 Rules, Regulations and Forms**

The tax administrator may promulgate rules and regulations and adopt forms as the tax administrator determines appropriate for administration and enforcement of this chapter.

### **3.05.150 Administration**

#### **A. Disposition and use of room tax funds.**

1. At least 40% of the room tax revenue shall be used for tourism promotion and tourism related facilities. Effective July 1, 2023, at least 46% of the room tax revenue shall be used for tourism promotion and tourism related facilities. The city may accumulate funds dedicated to tourism promotion and tourism related facilities and such funds will be considered to be used for tourism promotion and tourism related facilities. The City Council shall have the authority to determine which facilities are tourism related. The City Council may determine that some facilities are in part tourism related facilities, and funds reserved for tourism related facilities may be used to cover an equivalent proportion of the cost of such facilities.
2. The finance director shall account for the room tax revenues and expenditures and may establish funds and sub-funds in the budget as needed to administer the provisions of this chapter and the allocation of funds provided in this section.

C. **Records required from operators.** Every operator shall keep records to account for all proceeds from room rentals and collection of room tax for at least three years and one half years.

D. **Examination of records; investigations.** The tax administrator or designee may examine the records

during normal business hours and may obtain copies of the records to audit the returns.

- E. **Confidential character of information obtained; disclosure unlawful.** The tax administrator and all designees shall maintain the confidentiality of information provided by operators. Nothing in this sub-section shall be construed to prevent:

The disclosure to, or the examination of records and equipment by another City of Newport official, employee or agent for collection of taxes for the sole purpose of administering or enforcing any provisions of this chapter or collecting city business license fees.

Disclosure of information to the operator and the operator's agents.

The disclosure of the names and addresses of any persons to whom Room Tax Registration Certificates have been issued.

The disclosure of general statistics regarding taxes collected or business done in the city.

#### **3.05.170 Appeal to City Council**

Any person aggrieved by any decision or action of the tax administrator may appeal to the City Council by filing a written appeal with the tax administrator within twenty days of the serving or mailing of the tax notice or decision of the tax administrator. The tax administrator shall fix a time and place for the hearing the appellant twenty days written notice of the time and place of hearing.

#### **3.05.180 Severability**

If any section, subsection paragraph, sentence, clause or phrase of this ordinance, or any part thereof, is for any reason held to be unconstitutional or otherwise invalid, the remaining portions of this ordinance shall remain valid and enforceable. The Council 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.

### **3.05.190 Violations**

It is unlawful for any person required to register to fail or refuse to register, or to furnish any return required to be made, or fail or refuse to furnish a supplemental return or other data required by the tax administrator or to render a false or fraudulent re turn. 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 required by this ordinance.

### **3.05.200 Penalty**

- A. A violation of any provision of this chapter is a civil infraction, with a maximum civil penalty of \$500.00. If a person commits a further violation within 24 months of a judgment that the person has violated this chapter, the maximum civil penalty shall be \$1000.00. The penalty is in addition to all other remedies, including but not limited to late charges and the requirement to pay interest on late payments.
- B. Each day during which a violation shall continue shall constitute a separate infraction. If more than one provision of this chapter is violated, each violation of each separate provision shall constitute a separate infraction.

*(Chapter 3.05 was adopted by Ordinance No. 1916 on May 21, 2007; effective on June 15, 2007)*