

GARIBALDI ORDINANCES

ORDINANCE NO. 177

AN ORDINANCE AMENDING SECTION 2 AND SECTION 15(a) OF ORDINANCE NO. 174 BY CHANGING THE DATE THE TRANSIENT ROOM TAX IS IMPOSED FROM AUGUST 14, 1990 TO JANUARY 1, 1991, AND CHANGING THE ALLOCATION OF THE TAX COLLECTED FROM THE GENERAL FUND TO FIRE AND EQUIPMENT, POLICE EQUIPMENT AND SERVICES, STREETS, PARKING AND PUBLIC WORKS IMPROVEMENTS AND LAND ACQUISITIONS AND CAPITAL IMPROVEMENTS, WITH NO MORE THAN 40% OF SUCH FUNDS BEING ALLOCATED TO ONE CATEGORY DURING A FISCAL YEAR.

The City of Garibaldi ordains as follows:

Section 1. Section 2 shall be amended to read as follows:

"Section 2. Tax Imposed. For the privilege of occupancy in any hotel, on or after January 1, 1991, each transient shall pay a tax in the amount of seven percent 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 by the operator 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 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. In all cases, the rent paid or charged for occupancy shall exclude the sale of any goods, services and commodities, other than the furnishings of rooms, accommodations, and space occupancy in mobile home parks or trailer parks."

Section 2. Section 15(a) shall be amended to read as follows:

"Section 15(a) The City Council may allocate the tax collected to any one or more of the following categories during any one fiscal year:

1. Fire and Equipment
2. Police Equipment and Services
3. Streets, Parking and Public Works Improvements
4. Land Acquisitions and Capital Improvements

However, the City Council shall not allocate more than forty percent of the tax collected to any one category in any one fiscal year."

Section 3. This ordinance shall take effect and be in force 30 days from and after its passage by the City Council.

PASSED by the City Council and APPROVED by the MAYOR this 19th day of November 1990.


DENNIS A. WELCH, MAYOR

ATTEST:


RHODA DEGIOVANNI, CITY RECORDER PRO TEM