

TITLE 3

BUSINESS AND LICENSE REGULATIONS

Subject	Chapter
Solicitors And Canvassers.....	1
Transient Room Tax.....	2
Social Gambling.....	3

CHAPTER 1

SOLICITORS AND CANVASSERS**SECTION:**

- 3-1-1: Short Title**
- 3-1-2: Definitions**
- 3-1-3: Exceptions**
- 3-1-4: Application For Permit**
- 3-1-5: Investigation; Permit Issuance; Bond**
- 3-1-6: License Fees**
- 3-1-7: Exhibition Of License**
- 3-1-8: Enforcement By Police**
- 3-1-9: Records**
- 3-1-10: License Revocation**
- 3-1-11: Appeal**
- 3-1-12: Penalty**

3-1-1: **SHORT TITLE:** This chapter shall be referred to as the *SOLICITOR'S ORDINANCE*. (Ord. 97, 3-12-1985)

3-1-2: **DEFINITIONS:** "Solicitors" and "canvassers" shall be defined as any individual, whether resident of the city or not, who travels from place to place by foot or conveyance, whether from house to house or business to business or street to street taking or attempting to take orders for the sale of goods, wares, merchandise, or personal property of any nature whatsoever for future delivery, or for a service to be furnished or performed in the future for which advance payments are collected. This shall include any person who, for himself or for another person, firm or corporation hires, leases, uses, or occupies any building, structure, apartment, shop or any other place in the city for the sole purpose of exhibiting samples and taking orders for future delivery. (Ord. 97, 3-12-1985)

3-1-3: **EXCEPTIONS:** This chapter does not include regular commercial travelers employed by wholesale houses selling foods, wares, merchandise and services to merchants of the city, nor does it apply to newspaper vendors, farmers or orchardists selling their produce, local merchant representatives, and nonprofit organizations such as charities, school/educational, and religious groups who establish their credentials to the city recorder's satisfaction. (Ord. 97, 3-12-1985)

3-1-4: APPLICATION FOR PERMIT; FEE:

A. Filing Of Application; Contents: Applicants for permits must file with the city recorder a sworn application, in writing, providing the following information (this will be in a form provided by the city):

1. Applicant's name, address, date of birth, and driver's license number.
2. Permanent home address and full local address.
3. A brief description of the business and goods to be sold.
4. Employer's name and address.
5. Factory address and warehouse location used to manufacture and store the goods offered for sale.
6. The length of time the right to do business is desired.
7. A statement as to whether or not the applicant has been convicted of any crime, misdemeanor, or violation of state, federal or local law.

B. Application Fee: A fee of five dollars (\$5.00) will be assessed for the processing of this information. This is to defray administrative costs and may be changed through council action by resolution to adapt to fiscal changes. (Ord. 97, 3-12-1985)

3-1-5: INVESTIGATION; PERMIT ISSUANCE; BOND:

A. Investigation; Recommendation By Police Chief: Upon receipt of the application, the material shall be referred to the chief of police, or his equivalent, who shall cause such investigation to be made as he deems necessary to verify the material in such a way as to protect the public good. The result of the investigation shall be made available to the city recorder with a suggestion to approve or disapprove the application, with his reasons for his decision. The city recorder will then notify the applicant of the decision.

B. Police Chief Endorsement; Permit Issuance: With a favorable decision, the chief of police will endorse the permit form and return the form to the city recorder. The applicant will be notified and the city recorder will, upon receipt of the proper fee, issue a license to the applicant. The license shall show the name, address, and driver's license number of the applicant, the fee paid, the length of time the license is valid, date of issuance, the license number of any and all vehicles to be used in the canvass, make and model, and the signature of the city recorder with the seal of the city superimposed thereon.

C. Deposit, Bond; Refund: If a license is desired without the waiting period, the deposit of one thousand dollars (\$1,000.00) in cash or certified check made out to the "City of Irrigon", will be accepted as a surety bond and the license may be issued immediately. The bond will be held on deposit for a period of ninety (90) days after the expiration of the license, and any person aggrieved by the action of a salesperson or canvasser shall have a right to take action to recover money for damages or faulty goods out of the said amount. Ninety (90) days after the license expiration, the city will refund the money to the applicant.

D. Release Of Funds: Any release of funds must be made through an action of the city council.
(Ord. 97, 3-12-1985)

3-1-6: **LICENSE FEES:**

A. Annual Review; Fees Established:

1. License fees shall be as follows, subject to annual review by the city council who may, by resolution or ordinance, change any fee mentioned in this chapter.

2. Fees shall be established as follows:

- \$ 2.50 per day
- 10.00 per week
- 25.00 per month
- 50.00 per year

3. The basis of time for the fees, for the purpose of this chapter, shall be as follows:

- a. Twenty four (24) consecutive hours equals one day.
- b. Twenty four (24) to one hundred sixty eight (168) consecutive hours equals one week.
- c. More than seven (7) calendar days, but no more than thirty one (31) calendar days equals one month.
- d. More than thirty one (31) calendar days, but less than one calendar year shall be considered one year. The fees shall be assessed on a fiscal year basis from July 1 to June 30 of the following year.

B. Interstate Commerce Not Inhibited: None of the license fees provided for by this chapter shall be so applied as to inhibit interstate commerce.

C. Undue Burden: In any case where the license fee is believed to be an undue burden by a licensee or applicant, such applicant may apply to the mayor for an adjustment of the fee so that it shall not be discriminatory, unreasonable, or unfair to such commerce.

D. Claiming Right To Waive Fee: Any and all persons claiming to have the right under state or federal law to solicit or canvass in the city without payment of license fee shall, however, apply for and secure a solicitor's license or canvasser's license in the manner set forth in this chapter, and it shall be the duty and responsibility of such person to establish his right to receive such license without payment of fees described above to the satisfaction of the city recorder, or to the chief of police in the event of the absence of the city recorder.

E. Requirements For Assistant Or Helper: For each assistant or helper, the same procedure must be followed and the same fees assessed. (Ord. 97, 3-12-1985)

3-1-7: **EXHIBITION OF LICENSE:** Solicitors and canvassers are required to exhibit their licenses at the request of any citizen. (Ord. 97, 3-12-1985)

3-1-8: **ENFORCEMENT BY POLICE:** It shall be the duty of any police officer of the city to require any person seen soliciting or canvassing, and who is not known to the officer to be duly licensed, to produce their license and to enforce the provisions of this chapter against any person found in violation. (Ord. 97, 3-12-1985)

3-1-9: **RECORDS:** The city recorder shall maintain a record for each license issued and record the reports of convictions for violations of this chapter. (Ord. 97, 3-12-1985)

3-1-10: **LICENSE REVOCATION:**

A. Causes For Revocation: Permits and licenses issued under this chapter may be revoked by the city recorder after notice and hearing and for any of the following causes:

1. Fraud, misrepresentation, false statements made in the license application.
2. Fraud, misrepresentation or false statements made in the course of carrying on business as a solicitor or canvasser.
3. Any violation of this chapter.
4. Conviction of any crime involving moral turpitude.
5. Conducting the business of solicitation or canvass in an unlawful manner or in a manner to constitute a menace to the health, safety, or general welfare of the public.

B. Notice Of Hearing: Notice of the hearing for revocation of the license shall be given in writing, setting forth the specific grounds of the complaint and the time and place of the hearing. Such notice shall be mailed to the licensee at least five (5) days prior to the hearing date. (Ord. 97, 3-12-1985)

3-1-11: **APPEAL:** Any person feeling that he has a grievance because of permit denial or revocation shall have the right to redress by an appeal to the city council within fourteen (14) days of the notice of action. The appeal must state in writing the grounds of the appeal. The council will then set a time and place for the hearing. The notice will be mailed to the complainant at least five (5) days prior to the hearing at the complainant's last known address. The decision of the council at the termination of the hearing shall be final and conclusive. (Ord. 97, 3-12-1985)

3-1-12: **PENALTY:** Any person violating the provisions of this chapter shall, upon conviction thereof, be punished by a fine not to exceed one hundred dollars (\$100.00). The conviction shall be entered on the record kept in the permanent file of canvassers and solicitors maintained by the city recorder. (Ord. 97, 3-12-1985)

CHAPTER 2

TRANSIENT ROOM TAX

SECTION:

- 3-2-1: Definitions**
- 3-2-2: Tax Imposed**
- 3-2-3: Rules For Collection Of Tax By Operator**
- 3-2-4: Operator’s Duties**
- 3-2-5: Exemptions**
- 3-2-6: Operator’s Registration Form**
- 3-2-7: Certificate Of Authority**
- 3-2-8: Collections, Returns And Payments**
- 3-2-9: Delinquency Penalties**
- 3-2-10: Deficiency Determinations**
- 3-2-11: Redemption Petition**
- 3-2-12: Fraud: Refusal To Collect; Evasion**
- 3-2-13: Notice Of Determination**
- 3-2-14: Operator Delay**
- 3-2-15: Redetermination**
- 3-2-16: Security For Collection Of Tax**
- 3-2-17: Liens**
- 3-2-18: Refunds**
- 3-2-19: Records**
- 3-2-20: Confidentiality**
- 3-2-21: Disposition And Use Of Tax Revenues**
- 3-2-22: Tax Review Committee**
- 3-2-23: Appeals To Committee**
- 3-2-24: Penalties**

3-2-1: **DEFINITIONS:** For purposes of this chapter, the following terms shall mean:

ACCRUAL ACCOUNTING: A system of accounting in which the operator enters the rent from a transient into the record when the rent is earned, whether or not it is paid.

CASH ACCOUNTING: A system of accounting in which the operator does not enter the rent due from a transient into the record until the rent is paid.

HOTEL: A structure or part of a structure that is occupied or designed for occupancy by transients for lodging or sleeping, including a hotel, inn, tourist home or house, motel, studio hotel, bachelor hotel, lodging house, rooming house, apartment house, dormitory, public or private club, bed and breakfast, mobile home, recreational vehicle at a recreational vehicle park or other area where a fee is charged for overnight camping or other similar structure.

OCCUPANCY: Use or possession of, or the right to use or possess a room in a hotel or to use or possess a space in a recreational vehicle park or campground for lodging or sleeping.

OPERATOR: A person who is the proprietor of a hotel in any capacity. When an operator's functions are performed through a managing agent of a type other than an employee, the managing agent shall also be considered an operator. For purposes of this chapter, compliance by either the operator or the managing agent shall be considered compliance by both.

PERSON: An 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 another group or combination acting as a unit.

RENT: The gross rent, exclusive of other services.

TAX: Either the tax payable by the transient or the aggregate amount of taxes due from an operator during the period for which the operator is required to report collection.

TAX ADMINISTRATOR: The city manager.

TAX COMMITTEE: The Irrigon city council acting in the capacity set forth in section [3-2-22](#) of this chapter.

TRANSIENT: An individual who occupies or is entitled to occupy space in a hotel for a period of thirty (30) consecutive days or less, counting portions of days as full days. The day a transient checks out of a hotel shall not be included in determining the thirty (30) day period if the transient is not charged rent for that day. A person occupying space in a hotel shall be considered a transient until a period of thirty (30) days has expired unless there is an agreement in writing between the operator and the occupant providing for a longer period of occupancy or the tenant actually extends occupancy more than thirty (30) consecutive days. A person who pays for lodging on a monthly basis regardless of the number of days in the month shall not be considered a transient. (Ord. 192-08, 9-16-2008)

3-2-2

3-2-6

3-2-2: **TAX IMPOSED:** A transient shall pay a tax in the amount of five percent (5%) of the rent for the privilege of occupancy in a hotel in the city. The tax constitutes a debt owed by the transient to the city, and the debt is extinguished only upon payment of the tax by the operator to the city. The transient shall enter the tax into the record when rent is collected if the operator keeps records on the accrual accounting basis. 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. In all cases, rent paid or charged for occupancy excludes the sale of goods, services or commodities. (Ord. 192-08, 9-16-2008)

3-2-3: **RULES FOR COLLECTION OF TAX BY OPERATOR:**

- A. Every operator renting space for lodging or sleeping shall collect a tax from the occupant. The tax collected or accrued constitutes a debt owed by the operator to the city.
- B. In cases of credit or deferred payment of rent, the payment of tax to the operator may be deferred until the rent is paid, and the operator shall not be liable for the tax until credits are paid or deferred payments are made. Adjustments may be made for uncollectible accounts.
- C. The tax administrator shall enforce this chapter.
- D. For rent collected on portions of a dollar, fractions of a penny of tax shall not be remitted. (Ord. 192-08, 9-16-2008)

3-2-4: **OPERATOR'S DUTIES:** An operator shall collect the tax when the rent is collected from the transient. The amount of tax shall be stated separately in the operator's records and on the receipt given by the operator. An operator shall not advertise that the tax will not be added to the rent, that a portion of it will be assumed or absorbed by the operator or that a portion will be refunded, except in the manner provided by this chapter. (Ord. 192-08, 9-16-2008)

3-2-5: **EXEMPTIONS:** The tax shall not be imposed on:

- A. An occupant staying more than thirty (30) consecutive days.
- B. An occupant whose rent is less than three dollars (\$3.00) per day.
- C. A person who rents a private home, vacation cabin or similar facility from an owner who personally rents the facility incidental to the owner's personal use.
- D. Any person who pays rent for a hospital room, medical clinic, convalescent home, nursing home, public institution owned or operated by a unit of government, to a shelter home, halfway house or rehabilitation facility. (Ord. 192-08, 9-16-2008)

3-2-6: **OPERATOR'S REGISTRATION FORM:**

3-2-6

3-2-7

- A. An operator of a hotel shall register with the tax administrator, on a form provided by the administrator, within fifteen (15) days after beginning business or within thirty (30) days after the effective date hereof.
- B. The registration shall include:
 - 1. The name under which the operator transacts or intends to transact business.
 - 2. The location of the hotel.
 - 3. Any other information the tax administrator may require to facilitate collection of the tax.
 - 4. The signature of the operator.
- C. Failure to register does not relieve the operator from collecting the tax or a person from paying the tax. (Ord. 192-08, 9-16-2008)

3-2-7: **CERTIFICATE OF AUTHORITY:**

- A. The tax administrator shall issue a certificate of authority to be the registrant within ten (10) days after the registration.
- B. Certificates are nonassignable and nontransferable and shall be surrendered immediately to the tax administrator on cessation of business at the location named or when the business is sold or transferred.
- C. Each certificate shall state the place of business to which it applies and shall be prominently displayed.
- D. The certificate shall:
 - 1. State the name of the operator.
 - 2. State the address of the hotel.
 - 3. State the date when the certificate was issued.
 - 4. State:

This transient occupancy certificate signifies that the person named on the certificate has fulfilled the requirements of the Transient Room Ordinance of the City of Irrigon by registering with the Tax Administrator for the purpose of collecting the room tax imposed by the City of Irrigon and remitting the tax to the Tax Administrator.

(Ord. 192-08, 9-16-2008)

3-2-8: **COLLECTIONS, RETURNS AND PAYMENTS:**

A. The taxes collected by an operator are payable to the tax administrator on a quarterly basis on the fifteenth day of the following month for the preceding three (3) months and are delinquent on the last day of the month in which they are due. The initial return may be less than the three (3) months preceding the due date. The quarters are:

First quarter	July, August, September
Second quarter	October, November, December
Third quarter	January, February, March
Fourth quarter	April, May, June

B. A return showing tax collections for the preceding quarter shall be filed with the tax administrator, on a form prescribed by the tax administrator, before the sixteenth day of the month following each collection quarter.

C. The operator may withhold ten percent (10%) of the tax to cover the expense of collecting and remitting the tax.

D. Returns shall show the amount of tax collected or due for the related period. The tax administrator may require returns to show the total rentals on which the tax was collected or due, gross receipts of the operator for the period, a detailed explanation of any discrepancy between the amounts, and the amount of rentals exempt.

E. The operator shall deliver the return and the tax due to the tax administrator's office. If the return is mailed, the postmark shall be considered the date of delivery for determining delinquencies.

F. For good cause, the tax administrator may extend the time for filing a return or paying the tax for not more than one month. Further extensions may be granted only by the tax review committee. An operator to whom an extension is granted shall pay interest at the rate of five-tenths of one percent (0.5%) per month on the amount of tax due, without proration for a fraction of a month. If a return is not filed and if the tax and interest due are not paid by the end of the extension granted, the interest shall become a part of the tax for computation of the penalties prescribed in section [3-2-9](#) of this chapter.

G. The tax administrator may require returns and payment of the taxes for other than quarterly periods in individual cases to ensure payment or to facilitate collection by the city. (Ord. 192-08, 9-16-2008)

3-2-9: **DELINQUENCY PENALTIES:**

- A. An operator who has not been granted an extension of time for remittance of tax due and who fails to remit the tax prior to delinquency shall pay a penalty of ten percent (10%) of the tax due in addition to the tax.
- B. An operator who has not been granted an extension of time for remittance of tax due and who fails to pay a delinquent remittance before the expiration of thirty one (31) days following the date on which the remittance became delinquent shall pay a second delinquency penalty of fifteen percent (15%) of the tax due, the amount of the tax and the ten percent (10%) penalty first imposed.
- C. If the tax administrator determines that nonpayment of a remittance is due to fraud or intent to evade the tax, a penalty of twenty five percent (25%) of the tax shall be added to the penalties stated in subsections A and B of this section.
- D. In addition to the penalties imposed by this section, an operator who fails to remit the required tax shall pay interest at the rate of five-tenths of one percent (0.5%) per month, without proration for portions of a month, on the tax due, exclusive of penalties, from the date on which the tax first became delinquent until paid.
- E. Each penalty imposed and the interest accrued under provisions of this section shall be merged with and become part of the tax required to be paid.
- F. An operator who fails to remit the tax within the required time may petition the tax committee for waiver and refund of the penalty or a portion of it. The tax committee may, if good cause is shown, direct a refund of the penalty or portion of it. (Ord. 192-08, 9-16-2008)

3-2-10: **DEFICIENCY DETERMINATIONS:**

- A. In making a determination that the returns are incorrect, the tax administrator may determine the amount required to be paid on the basis of the facts contained in the return or on the basis of any other information.
- B. Deficiency determination may be made on the amount due for one or more than one period. The determined amount shall be payable immediately on service of notice, after which the determined amount is delinquent. Penalties on deficiencies shall be applied as provided in section [3-2-9](#) of this chapter.
- C. In making a determination, the tax administrator may offset overpayments that have been made against a deficiency for a subsequent period or against penalties and interest on the deficiency. The interest on the deficiency shall be computed as provided in section [3-2-9](#) of this chapter. (Ord. 192-08, 9-16-2008)

3-2-11: **REDEMPTION PETITION:** A determination becomes payable immediately upon receipt of notice and becomes final within fourteen (14) days after the tax administrator has given notice. However, the operator may petition for redemption and refund by filing a petition before the determination becomes final. (Ord. 192-08, 9-16-2008)

3-2-12: **FRAUD; REFUSAL TO COLLECT; EVASION:**

- A. If an operator fails or refuses to collect the tax, make the report or remit the tax or makes a fraudulent return or otherwise wilfully attempts to evade the tax payment, the tax administrator shall obtain facts and information on which to base an estimate of the tax due. After determining the tax due and the interest and penalties, the tax administrator shall give notice of the total amount due.
- B. Determination and notice shall be made and mailed within three (3) years after discovery of fraud, intent to evade, failure or refusal to collect the taxes or failure to file a return. The determination becomes payable immediately on receipt of notice and becomes final fourteen (14) days after the tax administrator has given notice.
- C. The operator may petition for redemption and refund if the petition is filed before the determination becomes final. (Ord. 192-08, 9-16-2008)

3-2-13: **NOTICE OF DETERMINATION:**

- A. The tax administrator shall give the operator a written notice of the determination. If notice is mailed, it shall be addressed to the operator at the address that appears on the records of the tax administrator, and service is complete when the notice is deposited in the post office.
- B. Except in the case of fraud or intent to evade the tax, a deficiency determination shall be made and notice mailed within three (3) years after the last day of the month following the close of the quarterly period for which the determination has been made or within three (3) years after the return is filed, whichever is later. (Ord. 192-08, 9-16-2008)

3-2-14: **OPERATOR DELAY:** If the tax administrator believes that collection of the tax will be jeopardized by delay, or if a determination will be jeopardized by delay, the tax administrator shall determine the tax to be collected and note facts concerning the delay on the determination. The determined amount is payable immediately after service of notice. After payment has been made, the operator may petition for redemption and refund of the determination if the petition is filed within fourteen (14) days from the date of service of notice by the tax administrator. (Ord. 192-08, 9-16-2008)

3-2-15: **REDETERMINATION:**

- A. An operator against whom a determination is made under section [3-2-10](#) of this chapter or a person directly interested may petition for a redetermination, redemption and refund within the time required in section [3-2-14](#) of this chapter. If a petition for redetermination and refund is not filed within the time required, the determination is final on expiration of the allowable time.
- B. If a petition for redetermination and refund is filed within the allowable period, the tax administrator shall reconsider the determination and, if the operator requested a hearing in the petition, shall grant the hearing and give the operator fourteen (14) days' notice of the time and place of the hearing. The tax administrator may continue the hearing if necessary.

3-2-15

3-2-18

- C. The tax administrator may change the amount of the determination as a result of the hearing. If an increase is determined, the increase is payable immediately after the hearing.
- D. The decision of the tax administrator on a petition for redetermination becomes final fourteen (14) days after service of notice on the petitioner unless appeal of the decision is filed with the tax committee within fourteen (14) days after notice is served.
- E. A petition for redetermination or an appeal is not effective unless the operator has complied with the payment provisions. (Ord. 192-08, 9-16-2008)

3-2-16:

SECURITY FOR COLLECTION OF TAX:

- A. The tax administrator may require an operator to deposit security in the form of cash, bond or other security. The amount of security shall be fixed by the tax administrator and shall be not greater than twice the operator's estimated average quarterly liability for the period for which the operator files returns or five thousand dollars (\$5,000.00), whichever amount is less.
- B. Within three (3) years after the tax becomes payable or within three (3) years after a determination becomes final, the tax administrator may bring an action in the name of the city in the courts of this state, another state or the United States to collect the amount delinquent and penalties and interest. (Ord. 192-08, 9-16-2008)

3-2-17:

LIENS:

- A. The tax, interest, penalty and filing fees paid to the tax administrator and any advertising costs incurred when the tax becomes delinquent shall be a lien from the date of its recording with the county clerk until the tax is paid. The lien shall be superior to all subsequently recorded liens on all tangible personal property in the operator's hotel. The lien may be foreclosed and the necessary property may be sold to discharge the lien.
- B. Notice of the lien shall be issued by the tax administrator when the operator has defaulted in payment of the tax, interest and penalty. A copy of the notice shall be sent by certified mail to the operator.
- C. Personal property subject to the lien may be sold at public auction after twenty one (21) days' notice published in a newspaper of general circulation in the city.
- D. A lien for the tax, interest and penalty shall be released by the tax administrator when the full amount has been paid to the city. The operator or persons making the payment shall receive a receipt stating that the full amount of the tax, interest and penalty has been paid, that the lien is released and that the record of the lien is satisfied. (Ord. 192-08, 9-16-2008)

3-2-18:

REFUNDS:

- A. By City To Operator: When the tax, penalty or interest has been paid more than once or has been erroneously or illegally collected or received by the tax administrator, it may be refunded

if a written verified claim stating the specific reason for the claim is filed within three (3) years from the date of payment. The claim shall be submitted on forms provided by the tax administrator. If the claim is approved, the excess amount may be refunded to the operator or it may be credited to an amount payable by the operator and any balance refunded.

B. By City To Transient: If the tax has been collected by the operator and deposited with the tax administrator and it is later determined that the tax was erroneously or illegally collected or received by the tax administrator, it may be refunded to the transient if a written verified claim stating the specific reason for the claim is filed with the tax administrator within three (3) years after the date of payment.

C. By Operator To Transient: If the tax has been collected by the operator and it is later determined that the transient occupied the hotel for a period exceeding thirty (30) days without interruption, the operator shall refund the tax to the transient. The operator shall account for the collection and refund to the tax administrator, if the operator has remitted the tax prior to refund or credit to the transient, the operator shall be entitled to a corresponding refund. (Ord. 192-08, 9-16-2008)

3-2-19: **RECORDS:**

A. Required From Operators: Every operator shall keep guest records, accounting books and records of room rentals for a period of three (3) years and six (6) months.

B. Examination Of Records: During normal business hours and after notifying the operator, the tax administrator may examine books, papers and accounting records related to room rentals to verify the accuracy of a return or, if no return is made, to determine the amount to be paid. (Ord. 192-08, 9-16-2008)

3-2-20: **CONFIDENTIALITY:** The tax administrator or a person having an administrative or clerical duty under the provisions of this chapter shall not make known in any manner the business affairs, operations or information obtained by an investigation of records and equipment of a person required to file a return or pay a transient occupancy tax or a person visited or examined in the discharge of official duty or the amount or source of income, profits, losses or expenditures contained in a statement or application or permit a statement or application or a copy of either or a book containing an abstract or particulars to be seen or examined by any person. However, nothing in this section shall be construed to prevent:

A. Disclosure to or examination of records and equipment by the city official, employee or agent for collecting taxes for the purpose of administering or enforcing the provisions or collecting the taxes imposed by this chapter.

B. Disclosure, after filing a written request to the taxpayers, receivers, trustees, executors, assignees and guarantors, if directly interested, of information concerning tax paid, unpaid tax, amount of tax required to be collected or interest and penalties, however, the city attorney

shall approve each disclosure referred to in this subsection when, in the tax administrator's opinion, the public interest would suffer.

C. Disclosure of names and addresses of persons making returns.

D. Disclosure of general statistics regarding taxes collected or business done in the city. (Ord. 192-08, 9-16-2008)

3-2-21: **DISPOSITION AND USE OF TAX REVENUES:** All revenues received from the tax shall be deposited into the general fund. Use of the tax collected shall be in conformance to Oregon Revised Statutes 320.350 for tourism promotion, or tourism related facilities and to fund city services. (Ord. 192-08, 9-16-2008)

3-2-22: **TAX REVIEW COMMITTEE:**

A. City Council Act As Tax Review Committee: The council shall serve as the tax review committee and shall keep a record of its transactions.

B. Duties: The committee shall:

1. Hear and determine appeals of orders or decisions of the tax administrator and may prescribe the forms, rules and regulations relating to appeals. The committee may affirm, modify or reverse a decision or dismiss an appeal. In reviewing a decision of the tax administrator, the committee may take evidence and make an investigation. It shall give notice of its determination in the manner prescribed for serving notice of a tax administrator's decision and shall file a certified copy of each determination with the tax administrator. A determination becomes final after fourteen (14) days and becomes due, subject to interest and penalties, and enforceable by the tax administrator in the same manner as an order or decision of the tax administrator.

2. Approve, modify or disapprove all forms, rules and regulations prescribed by the tax administrator if the forms, rules and regulations are challenged in the administration and enforcement of this chapter.

3. Hear and determine protests made to a form, rule or regulation approved or prescribed by the tax administrator.

4. Prescribe the rules for extensions and, for good cause, grant extensions of time in excess of one month for filing a return or paying the tax.

5. Make an investigation regarding impositions and administration of the tax. (Ord. 192-08, 9-16-2008)

3-2-23: **APPEALS TO COMMITTEE:** A person aggrieved by a decision of the tax administrator may appeal to the committee by filing a notice of appeal with the tax administrator within fourteen (14) days of service or mailing of the notice of a decision. The tax

3-2-23

3-2-24

administrator shall fix a time and place for hearing the appeal, as prescribed by the committee in its rules and regulations and shall give the appellant fourteen (14) days' written notice of the time and place of the hearing. (Ord. 192-08, 9-16-2008)

3-2-24: **PENALTIES:** Failure to register pursuant to this chapter is punishable as a class A infraction of this code in addition to the payment of the tax and penalties assessed for nonpayment. Offenses under this chapter shall be tried in justice court as a violation and not as a crime. There is no right to a jury trial or court appointed counsel. (Ord. 192-08, 9-16-2008)

CHAPTER 3

SOCIAL GAMBLING**SECTION:**

- 3-3-1: Definitions Adopted**
- 3-3-2: Social Gambling Authorization**
- 3-3-3: License, Regulations and Fees**
- 3-3-4: Prohibition**
- 3-3-5: Revocation Of License**

3-3-1: **DEFINITIONS ADOPTED:** The definitions for Oregon Revised Statutes 167.117 to 167.162, as now constituted, are adopted by reference as definitions for use in this chapter, unless the context requires otherwise. A copy of Oregon Revised Statutes 167.117 is incorporated herein by this reference and available for inspection in the office of the city recorder. (Ord. 197-09, 8-18-2009)

3-3-2: **SOCIAL GAMBLING AUTHORIZATION:** Private businesses, private clubs and places of public accommodation within the city may conduct social games or allow social games on their premises, subject to the other sections of this chapter. (Ord. 197-09, 8-18-2009)

3-3-3: **LICENSE, REGULATIONS AND FEES:** The city administrator shall prepare license forms which permit the conducting of social games upon the licensee's premises. The license shall run from January 1 to December 31 of each year. The license fee shall be set by resolution of the city council. The city council is delegated the authority to amend the rates by resolution and to also make periodic adjustments of the rates by resolution. (Ord. 197-09, 8-18-2009)

3-3-4: **PROHIBITIONS:**

- A. No private business, private club or place of public accommodation shall allow or permit a social game on its premises without first obtaining a license from the city and paying the necessary license fees.
- B. No social game shall be played or permitted in any private business, private club or any place of public accommodation except in a designated unlocked portion of said establishment.
- C. No private businesses, private clubs or places of public accommodation shall refuse inspection by law enforcement officers at any time.

3-3-4

3-3-6

D. No social games shall be played or permitted in any private business, private club or place of public accommodation between the hours of two thirty o'clock (2:30) A.M. and eight o'clock (8:00) A.M.

E. No social games shall be played or permitted in any private business, private club or any place of public accommodation unless such business, club or place exists for the purpose of providing other, substantial, legitimate commercial services which are not otherwise associated with gambling or social games.

F. No private business or private club may operate for the sole purpose of providing a place at which social games are conducted.

G. No wager in a social game shall exceed twenty dollars (\$20.00). (Ord. 197-09, 8-18-2009)

3-3-5: **REVOCAION OF LICENSE:** A license for social games may be revoked or not renewed by the city if the holder of said license is convicted of any federal, state or city law, statute or ordinance relating to gambling, after hearing by the city council. (Ord. 197-09, 8-18-2009)

3-3-6: **PENALTY:** Violation of section [3-3-4](#) of this chapter is punishable, upon conviction, by the imposition of a class B civil fine. (Ord. 197-09, 8-18-2009)