

ORDINANCE NO. 2023-04

AN ORDINANCE OF THE CITY OF SEASIDE, OREGON, AMENDING CHAPTER 32 OF THE SEASIDE CODE OF ORDINANCES REGARDING TRANSIENT ROOM TAX

THE CITY OF SEASIDE ORDAINS AS FOLLOWS:

SECTION 1. Amend Chapter 32 of the Seaside Code of Ordinances to read:

32.08 PENALTIES 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 subchapter prior to delinquency, shall pay 10% 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 30 days following the date on which the remittance first became delinquent, shall pay a second delinquency penalty of 15 % of the amount of the tax due plus the amount of the tax and the 10% penalty first imposed.

(C) *Fraud.* If the Tax Administrator determines that the nonpayment of any remittance due under this subchapter is due to fraud or intent to evade the provisions thereof, a penalty of 25 % of the amount of the tax shall be added thereto in addition to the penalties stated in divisions (A) and (B) of this section.

(D) *Interest.* In addition to the penalties imposed, any operator who fails to remit any tax imposed by this subchapter shall pay interest at the rate of 1% per month or fraction thereof without proration for portions of a month, on the amount of the tax due, exclusive of penalties, from the date on which the remittance first became delinquent until paid.

(E) *Penalties merged with tax.* Every penalty imposed and such interest as accrues under the provisions of this section shall be merged with and become a part of the tax herein required to be paid.

(F) *Petition for waiver.* Any operator who fails to remit the tax herein levied within the time herein stated shall pay the penalties herein stated; provided, however, the operator may petition the tax administrator for waiver and refund of the penalty or any portion thereof; and the tax administrator may, if a good and sufficient reason is shown, waive and direct a refund of the penalty or any portion thereof.

(G) *Fees.* Any operator who fails to remit the tax levied herein within the time herein stated shall pay all attorney fees.

32.15 ADMINISTRATION.

(A) The Tax Administrator shall prioritize the distribution of the transient room tax as follows:

(1) The Tax Administrator shall assure the satisfaction of all debt requirements of the Convention Center

(2) The Tax Administrator shall distribute the transient room tax collected from vacation rentals to the General Fund.

(3) The Tax Administrator shall allocate all room tax to the Tourism Activity Fund and distribute to other funds based on the operational needs.

SECTION 2. The amendments in Ordinance No. 2023-04 will become effective 30 days following the final approval and adoption.

ADOPTED by the City Council of the City of Seaside on this 26 day of June, 2023, by the following roll call vote:


YEAS: HORNING, FRANK, MORRISEY, DILLARD, WRIGHT, MONTERO, POSALSKI
NAYS: NONE
ABSTAIN: NONE
ABSENT: NONE

SUBMITTED to and APPROVED by the Mayor on this 27 day of June, 2023.



STEVE WRIGHT, MAYOR

ATTEST:



Spencer Kyle, City Manager