

**ORDINANCE NO. 864**

**AN ORDINANCE OF THE CITY OF SCAPPOOSE AMENDING CHAPTER 3.24 OF THE SCAPPOOSE MUNICIPAL CODE TO CLARIFY EXEMPTIONS TO THE CITY'S TRANSIENT LODGING TAX**

**WHEREAS**, in 2002, the City of Scappoose established a local transient lodging tax; and

**WHEREAS**, the City finds it necessary to clarify the exemptions to the local transient lodging tax; and

**WHEREAS**, the City wishes to adopt the exemptions in state law for easier administration on the part of both the operators and the City.

**NOW, THEREFORE, THE CITY OF SCAPPOOSE ORDAINS AS FOLLOWS:**

**Section 1.** Chapter 3.24.050 of the Scappoose Municipal Code shall be amended as follows (additional language underlined and deleted language ~~stricken~~).

3.24.050 Exemptions. No tax imposed under this chapter shall be imposed upon dwelling units described in ORS 320.308:-

~~A. Any occupant for more than thirty successive calendar days with respect to any rent imposed for the period commencing after the first thirty days of such successive occupancy.~~

~~B. Any occupant whose rent is of a value less than two dollars per day.~~

~~C. Any person who rents a private home, vacation cabin, or like facility from any owner who rents such facilities incidental to his own use thereof for periods greater than thirty days.~~


~~D. Any occupant whose rent is paid for a hospital room or to a medical clinic, convalescent home or home for aged people, or to a public institution owned and operated by a unit of the government and not operating under the veil of private sector competition in the city.~~

**Section 2.** Severability. If any provision of this ordinance or the application thereof to any person or circumstances is held invalid, such invalidity shall not affect other provisions or applications of the ordinance which can be given effect without the invalid provision or application, and to this end the provisions of this ordinance are severable. This City Council hereby declares that it would have adopted this ordinance irrespective of the invalidity of any particular portion thereof and intends that the invalid portions should be severed and the balance of the ordinance be enforced.

CITY OF SCAPPOOSE, OREGON

  
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Scott Burge, Mayor

First reading: August 21, 2017  
Second reading: September 5, 2017

Attest:   
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Susan M. Reeves, MMC  
City Recorder