



ORDINANCE NO. 6061

AN ORDINANCE AMENDING ALBANY MUNICIPAL CODE (AMC) SECTION 3.14.020 THROUGH 3.14.260, TRANSIENT ROOM TAX, BY UPDATING DEFINITIONS AND ADDING CLARIFYING LANGUAGE.

WHEREAS, the collection and remittance of transient lodging taxes could occur through varied entities; and

WHEREAS, this amendment is necessary to provide for the collection of transient lodging tax from short term rentals.

NOW, THEREFORE, THE PEOPLE OF THE CITY OF ALBANY DO ORDAIN AS FOLLOWS:

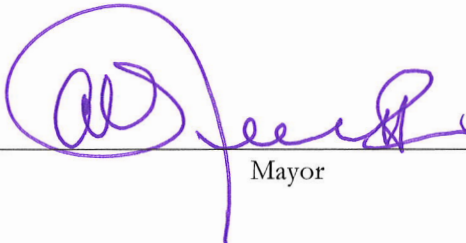
Section 1: Amending AMC Chapters 3.14.020 through 3.14.260 Transient Room Tax to update definitions regarding the responsibilities of transient lodging tax collectors as outlined in Exhibit A.

Section 2: The text of Title 3.14, Chapters 3.14.020 through 3.14.260 of the Albany Municipal Code is hereby amended as shown in Exhibit A of this ordinance.

Passed by the Council: April 09, 2025

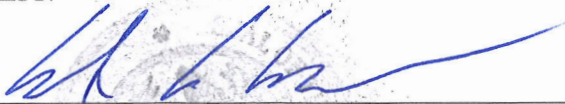
Approved by the Mayor: April 10, 2025

Effective Date: May 10, 2025

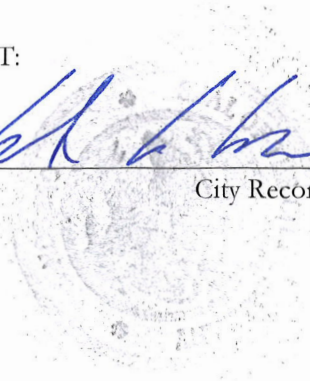


Mayor

ATTEST:



City Recorder



Chapter 3.14

TRANSIENT ROOM TAX

Sections:

- [3.14.010](#) Title.
- [3.14.020](#) Definitions.
- [3.14.025](#) *Repealed.*
- [3.14.030](#) *Repealed.*
- [3.14.040](#) Imposition.
- [3.14.050](#) Exemptions.
- [3.14.060](#) ~~Operator Lodging Provider~~ – Registration.
- [3.14.070](#) ~~Operator Lodging Provider~~ – Certificate of authority.
- [3.14.080](#) ~~Operator Lodging Tax Collector~~ – Duties.
- [3.14.090](#) ~~Operator Lodging Tax Collector~~ – Recordkeeping.
- [3.14.100](#) ~~Operator Lodging Tax Collector~~ – Collection.
- [3.14.110](#) Due date – Returns and payments.
- [3.14.120](#) Penalties and interest.
- [3.14.130](#) Deficiency determination.
- [3.14.140](#) Redetermination.
- [3.14.150](#) Security for collection.
- [3.14.160](#) Lien.
- [3.14.170](#) Refunds.
- [3.14.180](#) Examination of records and investigations.
- [3.14.190](#) Disclosure of confidential information.
- [3.14.230](#) Appeals to City Council.
- [3.14.240](#) Enforcement.
- [3.14.250](#) Violations – Designated.
- [3.14.260](#) Violations – Penalty.

3.14.010 Title.

The ordinance codified in this chapter shall be known as the “Transient Room Tax Ordinance” of the City. (Ord. 4080 § 1, 1977).

3.14.020 Definitions.

Except where the context otherwise requires, the definitions given in this section govern the construction of the chapter:

(1) "Accrual accounting" means the ~~operator lodging tax collector~~ enters the rent due from a transient on his/her records when the rent is earned whether or not it is paid.

(2) "Cash accounting" means the ~~operator lodging tax collector~~ does not enter the rent due from a transient on his/her records until rent is paid.

(3) "City Council" means the City Council of the City of Albany, Oregon.

(4) "~~Hotel-Lodging Facility~~" means any structure, or any portion of any structure, which is occupied or intended or designed for transient occupancy for 30 days or less for dwelling, lodging or sleeping purposes, and includes any hotel, inn, tourist home or house, bed and breakfast, motel, studio hotel, bachelor hotel, ~~lodginghouse~~ lodging house, roominghouse rooming house, apartment house, vacation rental, public or private club, space in mobile home or trailer parks, or similar structure or portions thereof so occupied, provided such occupancy is for less than a 30-day period.

(5) "~~Lodging Intermediary~~" means a person or entity other than a lodging provider that facilitates the retail sale or rent of lodging and completes any of the following activities:

- a) Charges for occupancy of the lodging facility
- b) Collects the consideration charged for occupancy of the lodging; or
- c) Receives a fee or commission and requires the lodging provider to use a specified third-party entity to collect the consideration charged for occupancy of the lodging.

(6) "~~Lodging Provider~~" means the person or entity that furnishes lodging. This can include the owner of the lodging facility and/or an identified management company or individual representing the owner.

(7) "~~Lodging Tax Collector~~" means a lodging provider or a lodging intermediary as defined above

(8) "Occupancy" means the use or possession or the right to the use or possession for lodging or sleeping purposes of any room or rooms in a hotel, ~~lodging facility, facility~~; or space in a mobile home or trailer park or portion thereof.

- ~~a) (6) "Operator" means the person who is proprietor of the hotel in any capacity. Where the operator performs his/her functions through a managing agent of any type or character other than an employee, the managing agent shall also be deemed an operator for the purposes of this chapter and shall have the same duties and liabilities as his/her principal. Compliance with the provisions of this chapter by either the principal or the managing agent shall be considered to be compliance by both.~~

(97) "Person" means any 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 any other group or combination acting as a unit.

(108) "Rent" means the consideration charged, whether or not received by the ~~operator~~lodging tax collector, for the occupancy of space in a hotel valued in money, goods, labor, credits, property or other consideration valued in money less discounts for seniors, AAA, Good Sam Club, etc.

(911) "Rent package plan" means the consideration charged for both food and rent where a single rate is made for the total of both. The amount applicable to rent for determination of transient room tax under this chapter shall be the same charge made for rent when consideration is not a part of a package plan.

(~~1012~~) "Tax" means either the tax payable by the transient or the aggregate amount of taxes due from ~~an operator~~ the lodging tax collector during the period for which he/she is required to report his/her collections.

(~~1113~~) "Tax Administrator" means the Finance Director of the City or the City delegate in charge of enforcement of the Lodging Tax, which may include the Oregon Department of Revenue. If the City utilizes the Oregon Department of Revenue as its tax administrator, it will comply with ORS 305.620 in that it will follow the rules adopted by the Department of Revenue regarding the administration, collection, enforcement, and distribution of the lodging taxes.

(~~1214~~) "Transient" means any individual who exercises occupancy or is entitled to occupancy in a ~~hotel~~ lodging facility for a period of 30 consecutive calendar days or less, counting portions of calendar days as full days. The day a transient checks out of the ~~hotel~~ lodging facility shall not be included in determining the 30-day period if the transient is not charged rent for that day by the ~~operator~~lodging tax collector. Any such individual so occupying space in a hotel shall be deemed to be a transient until the period of 30 days has expired, unless there is an agreement in writing between the operator and the occupant providing for a longer period of occupancy. Any individual so occupying space in a ~~hotel~~ lodging facility for consecutive days beyond the 30-day period shall no longer be deemed to be a transient. In determining whether a person is a transient, uninterrupted periods of time extending both prior and subsequent to the effective date of the ordinance codified in this chapter may be considered. A person who pays for lodging on a monthly basis, irrespective of the number of days in such month, shall not be deemed a transient. (Ord.

5942 §§ 1, 2 (Exh. A), 2020; Ord. 5692 § 1, 2008; Ord. 5013 § 1, 1992; Ord. 4851 § 1, 1989; Ord. 4080 § 2, 1977).

3.14.025 Small establishments exempted.

Repealed by Ord. 5942. (Ord. 4851 § 1, 1989; Ord. 4421 § 1, 1981).

3.14.030 Administration of funds.

Repealed by Ord. 5275. (Ord. 5121 § 1, 1994; Ord. 4080 § 16(a), 1977).

3.14.040 Imposition.

For the privilege of occupancy in any ~~hotel~~ lodging facility, on and after July 1, 1999, each transient shall pay a tax in the amount of nine percent of the rent charged by the ~~operator~~lodging tax collector. The tax constitutes a debt owed by the transient to the City, which is extinguished only by payment to the ~~operator~~lodging tax collector or to the City. The transient shall pay the tax to the ~~operator~~lodging tax collector of the ~~hotel~~ lodging facility at the time the rent is paid. The ~~operator~~lodging tax collector shall enter the tax on his/her records when rent is collected, if the ~~operator~~lodging tax collector keeps his/her records on the cash accounting basis, and when earned if the ~~operator~~lodging tax collector keeps his/her records on the accrual accounting basis. If rent is paid in installments, a proportionate share of the tax shall be paid by the transient or the ~~operator~~lodging tax collector with each installment. If for any reason the tax due is not paid to the ~~operator~~lodging tax collector of the ~~hotel~~ lodging facility, the Tax Administrator may require that such tax be paid directly to the City. In all cases, the rent paid or charged for occupancy shall exclude the sale of any goods, services and commodities, other than the furnishing of rooms, accommodations, and parking space in mobile home parks or trailer parks. (Ord. 5942 §§ 1, 2 (Exh. A), 2020; Ord. 5400 § 1, 1999; Ord. 5121 § 2, 1994; Ord. 5013 § 1, 1992; Ord. 4693 § 1, 1985; Ord. 4080 § 3, 1977).

3.14.050 Exemptions.

No tax imposed under this chapter shall be imposed upon:

(1) Any occupant for more than 30 successive calendar days. A person who pays for lodging on a monthly basis, irrespective of the number of days in such month, shall not be deemed a transient;

(2) *Repealed by Ord. 5942;*

(3) *Repealed by Ord. 5942;*

(4) Any occupant whose rent is paid for a hospital room or to a medical clinic, convalescent home or home for aged people;

(5) Any occupant who is a federal employee traveling on federal business;

(6) Any occupant whose rent is being paid by the Red Cross or other relief organization for temporary emergency housing. (Ord. 5942 §§ 1, 2 (Exh. A), 2020; Ord. 5692 § 1, 2008; Ord. 4080 § 6, 1977).

3.14.060 ~~Operator Lodging Provider~~ – Registration.

Every person engaging or about to engage in business as an ~~operator Lodging Provider~~ of a ~~hotel lodging facility~~ in the City shall register with the Tax Administrator on a form provided by ~~him/her~~the City. ~~Operators-Lodging providers~~ engaged in business at the time the ordinance codified in this chapter is adopted must register not later than 30 calendar days after passage of the ordinance codified in this chapter. ~~Operators-Lodging providers~~ starting business after the ordinance codified in this chapter is adopted must register within 15 calendar days after commencing business. The privilege of registration after the date of imposition of such tax shall not relieve any person from the obligation of payment or collection of tax regardless of registration. Registration shall set forth the name under which an operator transacts or intends to transact business, the location of his/her place or places of business and such other information to facilitate the collection of the tax as the Tax Administrator may require. The registration shall be signed by the ~~operator Lodging provider~~. (Ord. 4080 § 7, 1977).

3.14.070 ~~Operator Lodging Provider~~ – Certificate of authority.

(1) The Tax Administrator shall, within 10 days after registration, issue without charge a certificate of authority to each registrant to collect the tax from the occupant, together with a duplicate thereof for each additional place of business of each registrant. Certificates shall be nonassignable and nontransferable 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 and duplicate 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.

(2) Said certificate shall, among other things, state the following:

(a) The name of the ~~operator lodging provider~~;

(b) The address of the ~~hotel lodging facility~~;

(c) The date upon which the certificate was issued;

(d) "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 Albany by registration with the Tax Administrator for the purpose of collecting from transients the room 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 unlawful business in any 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 Albany. This certificate does not constitute a permit." (Ord. 5178 § 1, 1995; Ord. 4080 § 7, 1977).

3.14.080 Operator Lodging Tax Collector – Duties.

Each operator lodging tax collector shall collect the tax imposed by this chapter at the same time as the rent is collected from every transient. The amount of tax shall be separately stated upon the operator's lodging tax collector's records, and any receipt rendered by the operator lodging tax collector. No operator lodging tax collector of a hotel lodging facility shall advertise that the tax or any part of the tax will be assumed or absorbed by the operator lodging tax collector, 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 chapter. (Ord. 4080 § 5, 1977).

3.14.090 Operator Lodging Tax Collector – Recordkeeping.

Every operator lodging tax collector shall keep guest records of room sales and accounting books and records of the room sales. All records shall be retained by the operator lodging tax collector for a period of three years and six months after they come into being. (Ord. 4080 § 16(b), 1977).

3.14.100 Operator Lodging Tax Collector – Collection.

(1) The lodging tax collector that collects the consideration charged for occupancy of a lodging facility, is responsible for collecting any lodging tax and will file a return of the tax with the City of Albany Finance Department or with any Tax Administrator identified by the City, reporting the amount of tax due during the reporting period to which the return relates. Every operator renting rooms in the City, the occupancy of which is not exempted under the terms of this chapter, shall collect a tax from the occupant. The tax collected or accrued by the operator lodging tax collector constitutes a debt owing by the operator lodging tax collector to the City.

(2) Payments via Credit or Debit Card:

(a) If payment is by credit card, for purposes of this section, payment is made at the time credit card information is provided to the transient lodging tax collector, and not when the transient lodging tax collector ultimately received credit for the transaction.

(b) Payments made by credit or debit card may be subject to additional fees/charges imposed by the online company completing web-based payment.

(23) In all cases of credit or deferred payment of rent, the payment of tax to the operator lodging tax collector may be deferred until the rent is paid, and the operator lodging tax collector shall not be liable for the tax until credits are paid or deferred payments are made. (Ord. 5178 § 2, 1995; Ord. 5121 § 3, 1994; Ord. 4693 § 2, 1985; Ord. 4080 § 4(a), (b), (d), 1977).

3.14.110 Due date – Returns and payments.

(1) The tax imposed by this chapter shall be paid by the transient to the operator lodging tax collector at the time that rent is paid. All amounts of such taxes collected by any operator lodging tax collector are due and payable to the Tax Administrator on a monthly basis on the fifteenth day of the month for the preceding month, and are delinquent on the last day of the month in which they are due.

(2) On or before the fifteenth day of the month following each month of collection, a return for the preceding month's tax collections shall be filed with the Tax Administrator. The return shall be filed in such form as the Tax Administrator may prescribe by every operator liable for payment of tax.

(3) Returns shall show the amount of tax collected or otherwise due for the related period. The Tax Administrator may require returns to show the total rentals upon which tax was collected or otherwise due, gross receipts of the operator for such period and an explanation in detail of any discrepancy between such amounts and the amount of rents exempt, if any.

(4) After the gross tax has been calculated by the operator lodging tax collector, the operator shall retain five percent of the gross tax as compensation for the recordkeeping services provided.

(5) The person required to file the return shall deliver the return, together with the remittance of the amount of the tax due, to the Tax Administrator at his/her the designated location office either by personal delivery, or by mail, or online web method as identified. If the return is mailed, the postmark shall be considered the date of delivery for determining delinquencies.

(6) For good cause, the Tax Administrator may extend for not to exceed one month the time for making any return or payment of tax. No further extension shall be granted, except by the City Council. Any ~~operator lodging tax collector~~ to whom an extension is granted shall pay interest at the rate of one percent per month on the amount of tax due without proration for a fraction of a month. If a return is not filed and the tax and interest due is not paid by the end of extension granted, then the interest shall become a part of the tax for computation of penalties described elsewhere in this chapter.

(7) The Tax Administrator, if he/she deems it necessary in order to ensure payment or facilitate collection by the City of the amount of taxes in any individual case, may require returns and payments of the amount of taxes ~~other than on a monthly basis.~~~~for other than monthly periods.~~ (Ord. 5013 § 1, 1992; Ord. 4851 § 1, 1989; Ord. 4727, 1986; Ord. 4080 § 8, 1977).

3.14.120 Penalties and interest.

(1) Original Delinquency. Any ~~operator lodging tax collector~~ who has not been granted an extension of time for remittance of tax due and who fails to remit any tax imposed by this chapter prior to delinquency shall pay a penalty of 10 percent of the amount of the tax due in addition to the amount of the tax.

(2) Continued Delinquency. Any ~~operator lodging tax collector~~ 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 percent of the amount of the tax due plus the amount of the tax and the 10 percent penalty first imposed.

(3) Fraud. If the Tax Administrator determines that the nonpayment of any remittance due under this chapter is due to fraud or intent to evade the provisions thereof, a penalty of 25 percent of the amount of the tax shall be added thereto in addition to the penalties stated in subsections (1) and (2) of this section.

(4) Interest. In addition to the penalties imposed, any ~~operator lodging tax collector~~ who fails to remit any tax imposed by this chapter shall pay interest at the rate of one-half of one percent 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.

(5) Penalties Merged with Tax. Every penalty imposed and such interest as accrues under the provisions of this section shall be merged with and become part of the tax required in this chapter to be paid.

(6) Petition for Waiver. Any ~~operator lodging tax collector~~ who fails to remit the tax levied in this chapter within the time stated in this chapter shall pay the penalties stated in this chapter; provided, however, the ~~operator lodging tax collector~~ may petition the City Council for waiver and refund of the penalty or any portion thereof, and the City Council may, if a good and sufficient reason is shown, waive and direct a refund of the penalty or any portion thereof. (Ord. 4851 § 1, 1989; Ord. 4080 § 9, 1977).

3.14.130 Deficiency determination.

(1) Computation. If the Tax Administrator determines that the returns are incorrect, he/she may compute and determine the amount required to be paid upon the basis of the facts contained in the return or returns or upon the basis of any information within his/her possession or that may come into his/her possession. One or more deficiency determinations may be made of the amount due for one or more than one period, and the amount so determined shall be due and payable immediately upon service of notice as provided in this chapter after which the amount determined is delinquent. Penalties on deficiencies shall be applied as set forth in AMC [3.14.120](#).

(2) Underpayments. In making a determination, the Tax Administrator may offset overpayments, if any, which may have been previously made for a period or periods against any underpayment for a subsequent period or periods, or against penalties and interest on the underpayments. The interest on underpayments shall be computed in the manner set forth in AMC [3.14.120](#).

(3) Service of Notice. The Tax Administrator shall give to the ~~operator lodging tax collector~~ or occupant a written notice of his/her determination. The notice may be served personally or by mail. If served by mail, the notice shall be addressed to the operator at his/her address as it appears in the records of the Tax Administrator. In case of service by mail of any notice required by this chapter, the service is complete at the time of deposit in the United States Post Office.

(4) Time Limit. Except in the case of fraud or intent to evade this chapter or authorized rules and regulations, every deficiency determination shall be made and notice thereof mailed within three years after the last day of the month following the close of the monthly period for which the amount is proposed to be determined or within three years after the return is filed, whichever period expires the later.

(5) Redemption Petition. Any determination shall become due and payable immediately upon receipt of notice and shall become final within 10 days after the Tax Administrator has given notice thereof; provided, however, the operator may petition redemption and refund if the petition is filed before the determination becomes final as provided in this chapter.

(6) Fraud, Refusal to Collect, Evasion. If any operator lodging tax collector fails or refuses to collect said tax or to make, within the time provided in this chapter, any report and remittance of said tax or any portion thereof required by this chapter, or makes fraudulent return or otherwise wilfully attempts to evade this chapter, the Tax Administrator shall proceed in such manner as he/she may deem best to obtain facts and information on which to base an estimate of the tax due. As soon as the Tax Administrator has determined the tax due that is imposed by this chapter from any operator lodging tax collector who has failed or refused to collect the same and to report and remit said tax, he/she shall proceed to determine and assess against such operator lodging tax collector the tax, interest and penalties provided for by this chapter. In case such determination is made, the Tax Administrator shall give a notice in the manner described in this chapter of the amount so assessed. Such determination and notice shall be made and mailed within three years after discovery by the Tax Administrator of any fraud, intent to evade or failure or refusal to collect said tax, or failure to file the return. Any determination shall become due and payable immediately upon receipt of notice and shall become final within 10 days after the Tax Administrator has given notice thereof; provided, however, the operator lodging tax collector may petition redemption and refund if the petition is filed before the determination becomes final as provided in this chapter.

(7) Operator Lodging Tax Collector Delay. If the Tax Administrator believes that the collection of any tax or any amount of tax required to be collected and paid to the City will be jeopardized by delay, or if any determination will be jeopardized by delay, he/she shall thereupon make a determination of the tax amount required to be collected, noting the fact upon the determination. The amount so determined as provided in this chapter shall be immediately due and payable, and the operator lodging tax collector shall immediately pay the same determination to the Tax Administrator after service of notice thereof; provided, however, the operator lodging tax collector may petition after payment has been made for redemption and refund of such determination, if the petition is filed within 10 days from the date of service of notice by the Tax Administrator. (Ord. 5013 § 1, 1992; Ord. 4080 § 10, 1977).

3.14.140 Redetermination.

(1) Any person against whom a determination is made under AMC [3.14.130](#) or any person directly interested may petition for a redetermination of redemption and refund within the time required in AMC [3.14.130](#). If a petition for redetermination and refund is not filed within the time required in AMC [3.14.130](#), the determination becomes final at the expiration of the allowable time.

(2) If a petition for redetermination and refund is filed within the allowable period, the Tax Administrator shall reconsider the determination and, if the person has so requested in his/her petition, shall grant the person an oral hearing and shall give him/her 10 days' notice of the time and place of the hearing. The Tax Administrator may continue the hearing from time to time as may be necessary.

(3) The Tax Administrator may decrease or increase the amount of the determination as a result of the hearing, and if an increase is determined, such increase shall be payable immediately after the hearing.

(4) The order or decision of the Tax Administrator upon a petition for redetermination of redemption and refund becomes final 10 days after service upon the petitioner of notice thereof, unless appeal of such order or decision is filed with the City Council within the 10 days after service of such notice.

(5) No petition for redetermination of redemption and refund or appeal therefrom shall be effective for any purpose unless the operator has first complied with the payment provisions of this chapter. (Ord. 5013 § 1, 1992; Ord. 4851 § 1, 1989; Ord. 4080 § 11, 1977).

3.14.150 Security for collection.

(1) The Tax Administrator, whenever he/she deems it necessary to ensure compliance with this chapter, may require any operator lodging tax collector subject thereto to deposit with him/her such security in the form of cash, bond or other security as the Tax Administrator may determine. 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 for which he/she files returns, determined in such manner as the Tax Administrator deems proper, or \$20,000, whichever amount is the lesser. The amount of the security may be increased or decreased by the Tax Administrator subject to the limitations provided in this chapter.

(2) 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 an 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 amount delinquent, together with penalties and interest. (Ord. 5178 § 3, 1995; Ord. 5013 § 1, 1992; Ord. 4080 § 12, 1977).

3.14.160 Lien.

The tax imposed by this chapter, together with the interest and penalties provided in this chapter and the filing fees paid to the Department of Records of Linn County, Oregon, or

Benton County, Oregon, and advertising costs which may be incurred when the same becomes delinquent as set forth in this chapter, shall be and, until paid, remain a lien from the date of its recording with the Department of Records of Linn County, Oregon or Benton County, Oregon and shall be superior to all subsequent recorded liens on all tangible personal property used in the hotel of an operator within the City and may be necessary to discharge said lien, if the lien has been recorded with the Department of Records of Linn County, Oregon or Benton County, Oregon. Notice of the lien may be issued by the Tax Administrator or his/her deputy whenever the operator is in default in the payment of said tax, interest and penalty and shall be recorded with the Department of Records of Linn County, Oregon or Benton County, Oregon, and a copy sent to the delinquent ~~operator~~lodging tax collector. The personal property subject to such lien seized by any deputy or employee of the Tax Administrator may be sold by the department seizing the same at public auction after 10 days' notice, which shall mean one publication in a newspaper published in the City.

Any lien for taxes as shown on the records of the proper county official shall, upon the payment of all taxes, penalties and interest thereon, be released by the Tax Administrator when the full amount determined to be due has been paid to the City and the ~~operator~~lodging tax collector or person making such payment has received a receipt therefor stating that the full amount of taxes, penalties and interest thereon have been paid and that the lien is thereby released and the record of lien is satisfied. (Ord. 5121 § 4, 1994; Ord. 4080 § 13, 1977).

3.14.170 Refunds.

(1) ~~Operator-Lodging Tax Collector~~ Refunds. Whenever the amount of any tax, penalty or interest has been paid more than once or has been erroneously or illegally collected or received by the Tax Administrator under this chapter, it may be refunded, provided a verified claim in writing therefor stating the specific reason upon which the claim is founded is filed with the Tax Administrator within three years from the date of payment. The claim shall be made on forms provided by the Tax Administrator. If the claim is approved by the Tax Administrator, the excess amount collected or paid may be refunded or may be credited on any amounts then due and payable from the ~~operator-lodging tax collector~~ from whom it was collected or by whom paid, and the balance may be refunded to such ~~operator~~lodging tax collector, his/her administrators, executors or assignees. All refunds shall be charged to the Transient Room Tax Fund set forth in Section [3.14.030](#).

(2) Transient Refunds. Whenever the tax required by this chapter has been collected by the ~~operator-lodging tax collector~~ and deposited by the ~~operator-lodging tax collector~~ 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 by the Tax Administrator to the transient, provided a verified claim in writing therefor stating the specific reason on which the claim is founded is filed with the Tax Administrator within three years from the date of payment. All refunds shall be charged to the transient room tax fund set forth in Section [3.14.030](#). (Ord. 4080 § 14, 1977).

3.14.180 Examination of records and investigations.

The Tax Administrator or any person authorized in writing by him/her may examine during normal business hours the books, papers and accounting records relating to room sales of any ~~operator lodging tax collector~~ after notification to the ~~operator lodging tax collector~~ liable for the tax and may investigate the business of the ~~operator lodging tax collector~~ in order to verify the accuracy of any return made or, if no return is made by the ~~operator lodging tax collector~~, to ascertain and determine the amount required to be paid. (Ord. 5013 § 1, 1992; Ord. 4080 § 16(c), 1977).

3.14.190 Disclosure of confidential information.

It is unlawful for the Tax Administrator or any person having an administrative or clerical duty under the provisions of this chapter to make known in any manner whatever the business affairs, operations or information obtained by an investigation of records and equipment of any person required to obtain a transient occupancy registration certificate or pay a transient occupancy tax, or any other person visited or examined in the discharge of official duty, or the amount or source of income, profits, losses, expenditures or any particular thereof set forth in any statement or application, or to permit any statement or application, or copy of either, or any book containing any abstract or particulars thereof to be seen or examined by any person; provided that nothing in this section shall be construed to prevent:

(1) The disclosure to or the examination of records and equipment by another City official, employee or agent for collection of taxes for the sole purposes of administering or enforcing any provisions of the chapter or collecting taxes imposed under this chapter;

(2) The disclosure after the filing of a written request to that effect, to the taxpayer himself/herself, receivers, trustees, executors, administrators, assignees and guarantors, if directly interested, of information as to any paid tax, any unpaid tax or amount of tax required to be collected, or interest, and penalties; further provided, however, that the City Attorney approves each such disclosure and that the Tax Administrator may refuse to make any disclosure referred to in this subsection when in his/her opinion the public interest would suffer thereby;

(3) The disclosure of the names and addresses of any persons to whom transient occupancy registration certificates have been issued;

(4) The disclosure of general statistics regarding taxes collected or business done in the City. (Ord. 4080 § 16(d), 1977).

3.14.230 Appeals to City Council.

Any person aggrieved by any decision of the Tax Administrator may appeal to the City Council by filing a notice of appeal with the Tax Administrator within 10 days of the serving or the mailing of the notice of the decision given by the Tax Administrator. The Tax Administrator shall transmit said notice of appeal, together with the file of said appealed matter, to the City Council, who shall fix a time and place for hearing such appeal. The City Council shall give the appellant not less than 10 days' written notice of the time and place of the hearing of said appealed matter. Action by the City Council on appeals shall be decided by a majority of the members of the Council present at the meeting where such appeal is considered. (Ord. 5178 § 3, 1995; Ord. 4851 § 1, 1989; Ord. 4080 § 19, 1977).

3.14.240 Enforcement.

The Tax Administrator shall enforce provisions of this chapter and shall have the power to adopt rules and regulations not inconsistent with this chapter as may be necessary to aid in the enforcement. (Ord. 4080 § 4(c), 1977).

3.14.250 Violations – Designated.

It is unlawful for any ~~operator~~Lodging Tax Collector or other person so required to fail or refuse to furnish a supplemental return or other data required by the Tax Administrator or to render a false or fraudulent return. 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 chapter. (Ord. 4080 § 21, 1977).

3.14.260 Violations – Penalty.

Any person wilfully violating any of the provisions of this chapter shall be guilty of a misdemeanor punishable under the general penalty provided for in Chapter [1.04](#) AMC. (Ord. 5013 § 1, 1992; Ord. 4080 § 22, 1977).