

**TITLE XI: BUSINESS REGULATIONS**

Chapter

**110. PEDDLERS AND SOLICITORS**

**111. ENTERTAINMENT**

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## CHAPTER 110: PEDDLERS AND SOLICITORS

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### § 110.01 DEFINITIONS.

For the purpose of this chapter, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

***NONPROFIT ORGANIZATIONS.*** Any corporation, association, society, or other organization which is organized or associated together on a nonprofit basis and the purpose of such organization or association in its operations is conducted without the intent to produce profit in money, and an officer of such organization or association shall have been approved by the City Recorder.

***PEDDLER.*** Includes any person traveling by any means from place to place, house to house, or street to street offering or exposing goods, wares, merchandise, or services for sale or making sales and delivering articles to purchasers. This term shall not be interpreted to include those persons calling upon business firms either in delivery of goods or soliciting orders for merchandise, goods, or services which are regularly handled or used by the business firms in their regular course of business.

***SOLICITOR.*** Includes any person traveling by any means from place to place, house to house, or street to street taking or attempting to take orders for sale of goods, wares, merchandise, or services for future delivery or to be furnished in the future regardless of the method of payments. This term shall not be interpreted to include those persons calling upon business firms either in delivery of goods or soliciting orders for merchandise, goods, or services which are regularly handled or used by said business firms in their regular course of business.

(Prior Code, § 110.01)

**§ 110.02 APPLICATION OF CHAPTER.**

This chapter shall not be interpreted to apply to milk, groceries, or other merchandise deliveries or services ordered by a resident or sold by an area merchant and delivered to the purchaser as a service. (Prior Code, § 110.02) (Ord. 8-A, passed 8-3-1960)

**§ 110.03 LICENSE REQUIRED.***(A) License, general.*

(1) It shall be unlawful for any person to engage in the business as a peddler or solicitor, as defined in § 110.01, within the corporate limits of the city without first obtaining a license as herein provided.

(2) Except as herein specifically exempted for payment of fees, all persons applying for a license shall pay fees as established by resolution of the City Council. Fees apply for one solicitor from each firm making application with the fee for each additional solicitor in excess of one employed by any firm to be set at one-half of the rates. The City Recorder may waive the payment of the license fee for any applicant who is an honorably discharged, disabled veteran and a resident of this state upon presentation of such applicant's certificate of honorable discharge from the service.

(3) No license fee shall be required of one selling products of the farm or orchard actually produced by the seller, a newspaper carrier soliciting subscriptions, or a nonprofit organization making application on behalf of its members.

(4) All licenses shall run from the date of issuance and shall not be issued for a partial period of time.  
(Prior Code, § 110.03)

*(B) License application.* A licensee, under this chapter, must file with the City Recorder a sworn application in writing on a form to be furnished by the City Recorder which shall give the following information:

(1) The name and description of the applicant. If made on behalf of a nonprofit organization, the name and address of an officer whose residence shall be in the city;

(2) A brief description of the nature of business and the goods or services to be sold. In the case of products of farms or orchards, a statement whether the produce to be sold is grown by the applicant;

(3) Address, both permanent and local, if any; and

(4) If the applicant is employed, the name and address of the employer together with credentials establishing an exact relation. In the case of a nonprofit organization, a photograph of the applicant shall be furnished if so required by the City Recorder.

(Prior Code, § 110.04)

Penalty, see § 10.99

**§ 110.04 INVESTIGATION AND ISSUANCE.**

(A) Upon receipt of an application, the same shall be referred to the Chief of Police who shall cause an investigation of the applicant's business and moral character to be made as shall be deemed necessary.

(B) The Chief of Police shall, within five days from the date of the application, endorse the application as "satisfactory" or "unsatisfactory," and if the same shall be endorsed "unsatisfactory," the reason for such endorsement shall be set forth thereon. If the application is not returned by the City Recorder within five days, it shall be presumed that the endorsement shall be satisfactory.

(C) Where the application is endorsed "satisfactory" or five days shall have elapsed without the return of the application by the Chief of Police, the City Recorder shall then issue a license card addressed to the applicant for the carrying on of the business applied for. Such license shall contain the signature and seal of the issuing officer and shall show the name, address, kind of goods to be sold or services rendered thereunder, the date of issuance, and the expiration date of the license. The City Recorder shall keep a permanent record of all licenses for a period of two years from the date of issuance.

(D) If the application is returned from the Chief of Police endorsed "unsatisfactory," the City Recorder shall notify the applicant that his or her application has been disapproved and the reasons therefor.

(Prior Code, § 110.05)

**§ 110.05 EXHIBITION OF LICENSE.**

Peddlers and solicitors are required to exhibit their license cards at the request of any citizen to whom they are endeavoring to make sales or to solicit business.

(Prior Code, § 110.07) Penalty, see § 10.99

**§ 110.06 REVOCATION OF LICENSE.**

(A) Licenses may be revoked by the City Recorder after notice of hearing for any of the following causes:

- (1) Fraud and misrepresentation or false statement contained in an application for license;

(2) Fraud and misrepresentation or false statement made in the course of carrying on the business as peddler or solicitor;

(3) Any violation of this chapter;

(4) Conviction of any crime or misdemeanor involving moral turpitude; and/or

(5) Conducting any business of peddling or soliciting in an unlawful manner or in such a manner as to constitute a breach of the peace or constitute a menace to the health, safety, or general welfare of the public.

(B) Notice of hearing for revocation of a license shall be given in writing setting forth the grounds of the complaint and the time and place for the hearing. Such notice shall be mailed, postage prepaid, to the licensee at his or her last known address at least five days prior to the date set for the hearing. (Prior Code, § 110.08)

#### **§ 110.07 NUISANCE ACTIONS AND PROHIBITED ACTIVITIES.**

(A) Hawking or otherwise displaying goods on the public streets in the city by public outcry is hereby specifically prohibited. (Prior Code, § 110.02)

(B) No license shall be used at any time by any person other than the one to whom it is issued. (Prior Code, § 110.06)

(C) (1) The practice of going in and upon private residences in the city by solicitors, peddlers, hawkers, itinerant merchants, and transient vendors of merchandise, books, or periodicals not having been requested or invited to do so by the owner or occupant of the private residence for the purpose of soliciting orders for the sale of goods, wares, merchandise, books, or periodicals and/or for the purpose of disposing of and/or peddling or hawking the same is hereby declared to be a nuisance and punishable as a nuisance.

(2) The Chief of Police and/or any of the police officers of the city are hereby required and directed to suppress the same and to abate any such nuisance as described in division (C)(1) above. (Prior Code, § 110.09)  
(Ord. 1-A, passed 2-4-1959; Ord. 8-A, passed 8-3-1960) Penalty, see § 10.99

#### **§ 110.08 ENFORCEMENT.**

It shall be the duty of any police officer of the city to require any person seen peddling or soliciting and who is not known by such officer to be duly licensed to produce his or her license card and to enforce the provisions of this chapter against any person found to be violating the same. (Prior Code, § 110.10)

**§ 110.09 APPEAL.**

Any person aggrieved by the action of the Chief of Police or the City Recorder in denial or revocation of his or her license shall have the right of appeal to the City Council. Such appeal shall be taken by filing with the City Council, within 15 days after notice of the action complained of has been mailed to such person's last known address, a written statement fully setting forth the grounds for the appeal. The City Council shall set a time and place for the hearing of such appeal, and notice of such hearing shall be given to the appellant in the same manner as notice of revocation. The decision and order of the City Council on such appeal shall be final and conclusive.

(Prior Code, § 110.11)



## CHAPTER 111: ENTERTAINMENT

Section

### *Social Games and Bingo*

- 111.01 Definitions
- 111.02 Gambling prohibited
- 111.03 Social games authorized
- 111.04 Permit required for social games
- 111.05 Bingo authorized
- 111.06 Appeal

### ***SOCIAL GAMES AND BINGO***

#### **§ 111.01 DEFINITIONS.**

For the purpose of this subchapter, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

***CHARITABLE, FRATERNAL, OR RELIGIOUS ORGANIZATION.*** Any person or organization organized and existing for charitable, benevolent, eleemosynary, humane, patriotic, religious, philanthropic, recreational, social, educational, civic, fraternal, or other nonprofit purposes and who is also exempt from payment of federal income taxes because of its charitable, fraternal, or religious purposes.

***GAMBLING.*** Any contest, game, gaming scheme, gaming device, or machine played for anything of value in which the outcome depends in a material degree upon an element of chance, notwithstanding that skill of contestants may also be a factor therein. ***GAMBLING*** does not include social games or bingo.

***SOCIAL GAMES.*** A game other than a lottery between players in a private home, business, or club or place of public accommodation where no house player, house bank, or house odds exist, and there is no house income from the operation of the ***SOCIAL GAME***.

(Prior Code, § 111.01)

**§ 111.02 GAMBLING PROHIBITED.**

No person shall participate in, operate, or assist in operating any gambling game or activity. (Prior Code, § 111.02) Penalty, see § 10.99

**§ 111.03 SOCIAL GAMES AUTHORIZED.**

A social game between players in a private business, private club, or place of public accommodation is authorized where the following conditions are met.

(A) No house player, house bank, or house odds exist.

(B) There is no house income from the operation of the social game. *HOUSE INCOME* is defined to include any income from acts which would constitute the promotion of gambling under O.R.S. 167.117.

(C) The game cannot be easily seen from a street or sidewalk.

(D) Persons under 18 years of age are not permitted in the room or enclosure where the social game takes place.

(E) A valid permit issued pursuant to this subchapter is displayed in the room or enclosure where the social game takes place.

(F) The room or enclosure where the social game takes place is open to free and immediate access to any police officer or interested party. Doors leading into the social game room must remain unlocked during all hours of operation. Operations are to cease at 2:00 a.m.

(Prior Code, § 111.03)

***Statutory reference:***

*Related provisions, see O.R.S. 167.117*

**§ 111.04 PERMIT REQUIRED FOR SOCIAL GAMES.**

The owner or operator of any private business, private club, or place of public accommodation where a social game, as defined in § 111.01 of this subchapter, takes place shall obtain and keep on display in the premises a social game permit. The annual fee for a social game permit is \$100. A social game permit is not subject to transfer or assignment, and it is not valid at any location other than the premises described in the permit.

(A) Each permit shall be dated as of the first day of the month in which it was issued and shall expire one year from that date.

(B) Application for permit shall be made to the City Recorder. It shall be acted upon by the City Council after all fees and written application have been received.

(C) After acceptance of the application, the City Council shall instruct the City Recorder to issue the permit.

(Prior Code, § 111.04)

**§ 111.05 BINGO AUTHORIZED.**

A bingo game between players in a charitable, fraternal, or religious organization is authorized where the following conditions have been met.

(A) No person other than the organization or a player profits in any manner from the operation of the game.

(B) The organization has notified the Corporation Commissioner of its proposed operation.

(C) The organization has provided the Corporation Commissioner with a certified copy of its exemption from federal income taxes as a charitable, fraternal, or religious organization.

(Prior Code, § 111.05) (Ord. 10-B, passed 9-7-1977)

**§ 111.06 APPEAL.**

In the event an applicant for a license under this subchapter is denied such license by the City Council, the applicant or license holder shall have the right of appeal. The written notice of appeal to the City Council shall be filed with the City Recorder within 15 days after the denial of the license. The City Council shall hear and make a determination in regard to the appeal at its next regular meeting held not less than ten days after the filing of the notice of appeal. The decision of the City Council on such appeal shall be final and conclusive.

(Prior Code, § 111.06)



## CHAPTER 112: TRANSIENT LODGING TAX

### Section

- 112.01 Definitions
- 112.02 Tax imposed
- 112.03 Collection of tax by transient lodging tax collector
- 112.04 Short-term rentals hosting platform fees
- 112.05 Liability for tax
- 112.06 Exemptions
- 112.07 Registration of transient lodging provider, form and contents, execution, certification of authority
- 112.08 Remittances and returns
- 112.09 Penalties and interest
- 112.10 Deficiency determination; fraud, evasion, local tax trustee delay
- 112.11 Redeterminations
- 112.12 Collections
- 112.13 Liens
- 112.14 Refunds
- 112.15 Administration
- 112.16 Appeals to City Council
  
- 112.99 Penalty

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***Cross-reference:***

*Short-term rentals, § 154.050*

### § 112.01 DEFINITIONS.

For the purpose of this chapter, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

***OCCUPANCY.*** Any individual who exercises occupancy or is entitled to occupancy in transient lodging for a period of 20 consecutive calendar days or less, counting portions of calendar days as full days.

***PERSON.*** Any individual, firm, partnership, joint venture, limited liability company, corporation, limited liability partnership, association, host, social club, fraternal organization, fraternity, sorority, public or private dormitory, joint stock company, estate, trust, business trust, receiver, trustee, syndicate, or any other group or combination acting as a unit.

**RENT.** The consideration paid or payable by an occupant for the occupancy of space in transient lodging valued in money, goods, labor, credits, property, or other consideration. If a separate fee is charged for services, goods or commodities the fee is optional, that fee is not included in rent.

**SHORT-TERM HOSTING PLATFORM.** A business or other person that facilitates the retail sale of transient lodging by connecting occupants with transient lodging providers, either online or in any other manner. Short-term rental hosting platforms are transient lodging intermediaries.

**SHORT-TERM RENTAL.** A house, duplex, multi-plex, apartment, condominium, houseboat, trailer or other residential dwelling unit where a person rents a guest bedroom or the entire residential dwelling unit for transient lodging occupancy. Generally, a short-term rental is zoned residential or has a building occupancy that only allows for residential use.

**TAX ADMINISTRATOR.** The City Administrator of the City of Condon, or its designee 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 O.R.S. 305.62 in that it will follow the rules adopted by the Department of Revenue regarding the administration, collection, enforcement and distribution of transient lodging taxes.

**TLT or TAX.** The Transient Lodging Tax.

**TRANSIENT LODGING or TRANSIENT LODGING FACILITIES.** Means:

- (1) Hotel, motel, and inn dwelling units that are used for temporary overnight human occupancy;
- (2) Spaces used for overnight parking of recreational vehicles or placement of tents during periods of human occupancy; or
- (3) Houses, cabins, condominiums, apartment units or other dwelling units, or portions of any of these dwelling units that are used for temporary human occupancy.

**TRANSIENT LODGING INTERMEDIARY.** A person other than a transient lodging provider that facilitates the retail sale of transient lodging and:

- (1) Charges for occupancy of the transient lodging;
- (2) Collects the consideration charged for occupancy of the transient lodging; or
- (3) Receives a fee or commission and requires the transient lodging provider to use a specified third-party entity to collect the consideration charged for occupancy of the transient lodging.

**TRANSIENT LODGING PROVIDER.** A person that furnishes transient lodging.

**TRANSIENT LODGING TAX COLLECTOR.** A transient lodging provider or transient lodging intermediary.

(Prior Code, § 112.01) (Ord. 04-03, passed 4-7-2004; Ord. 2019-03, passed 4-3-2019; Ord. 2024-08, passed 3-6-2024)

**§ 112.02 TAX IMPOSED.**

(A) Effective March 6, 2024, each occupant shall pay a TLT in the amount of 5% of the rent. The occupant shall pay the TLT with the rent to the transient lodging tax collector. TLT amounts shall be rounded down to the nearest cent. The transient lodging tax collector shall maintain records of all rent charged and TLT payments received. If rent is paid in installments, a proportionate share of the TLT shall be paid by the occupant to the transient lodging tax collector with each installment unless the occupant pays the entire amount with the first payment.

(B) Bills, receipts or invoices provided to occupants shall list the TLT separately and must accurately state the amount of tax. All amounts listed as TLT on invoices, bills or receipts must be reported as TLT and, after collection, must be turned over to the city, less the 5% of the tax owed. (Prior Code, § 112.02) (Ord. 04-03, passed 4-7-2004; Ord. 2019-03, passed 4-3-2019; Ord. 2024-08, passed 3-6-2024) Penalty, see § 112.99

**§ 112.03 COLLECTION OF TAX BY TRANSIENT LODGING TAX COLLECTOR.**

(A) Every transient lodging tax collector shall collect the TLT at the time rent is paid, unless an exemption applies. 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, not when the transient lodging tax collector ultimately receives credit for the transaction. While holding the payment in trust for the city, a transient lodging tax collector may commingle the tax proceeds with the transient lodging tax collector's funds, but the transient lodging tax collector is not the owner of the tax proceeds, except that, when in a return is filed, the transient lodging tax collector becomes the owner of the administrative fee authorized to be retained. Transient lodging tax collectors may choose to file returns and remit payment based on amounts accrued but not yet collected. The transient lodging tax collector is liable for any TLT that should have been collected from the occupant, except in cases of non-payment of rent by the occupant.

(B) Upon request of the city, transient lodging tax collectors must provide all physical addresses of transient lodging facilities within the city limits and the related contact information, including the name and mailing address, of the general manager, agent, owner, host or other responsible person for the location.

(Ord. 2024-08, passed 3-6-2024) Penalty, see § 112.99

**§ 112.04 SHORT-TERM RENTALS HOSTING PLATFORM FEES.**

A hosting platform for short-term rentals may collect a fee for booking services in connection with short-term rentals only when those short-term rentals are lawfully registered as operators with the city and possess a certificate of authority at the time the short-term rental is occupied.

(Ord. 2024-08, passed 3-6-2024)

**§ 112.05 LIABILITY FOR TAX.**

Transient lodging providers who receive any portion of the rent for transient lodging and transient lodging intermediaries that provide booking service are both transient lodging tax collectors and are jointly and severally liable for the tax.

(Ord. 2024-08, passed 3-6-2024)

**§ 112.06 EXEMPTIONS.**

No TLT shall be imposed upon:

(A) A dwelling unit in a hospital, health care facility, long-term care facility or any other residential facility that is licensed, registered or certified by the Oregon Department of Human Services or the Oregon Health Authority;

(B) A dwelling unit in a facility providing treatment for drug or alcohol abuse or providing mental health treatment;

(C) A dwelling unit that is used by members of the general public for temporary human occupancy for fewer than 30 days a year;

(D) A dwelling unit, the consideration for which is funded through a contract with a government agency and the purpose of which is to provide emergency or temporary shelter;

(E) A dwelling unit at a nonprofit youth or church camp, nonprofit conference center or other nonprofit conference center or other nonprofit facility; or

(F) A dwelling unit that is leased or otherwise occupied by the same person for a consecutive period of 30 days or more during the year. The requirement of this division is satisfied even if the physical dwelling unit changes during the consecutive period if:

(1) All dwelling units occupied are within the same facility; and

(2) The person paying consideration for the transient lodging is the same person throughout the consecutive period.

(Ord. 2024-08, passed 3-6-2024)

**§ 112.07 REGISTRATION OF TRANSIENT LODGING PROVIDER, FORM AND CONTENTS, EXECUTION, CERTIFICATION OF AUTHORITY.**

(A) Every person engaging or about to engage in a business as a transient lodging provider shall provide a completed registration form to the Tax Administrator within 15 calendar days after commencing business. The registration form shall require the transient lodging provider to provide the name of the business, any separate business addresses, and other information as the Tax Administrator may require to implement this chapter. Transient lodging providers who own or operate transient lodging facilities in Condon shall provide the address of the lodging facility. The registration form shall be signed by the transient lodging provider. The Tax Administrator shall, within 15 days after registration, issue without charge a certificate of authority to collect the TLT. The transient lodging provider's obligation to collect the TLT is imposed once rent for transient lodging is paid, even if the registration form has not been filed or if the certificate has not been issued. If the rent transaction is facilitated online, the certificate of authority must be able to be viewed by the occupant by clinic on a link to the certificate of authority at a reasonable place during the payment transaction.

(B) Certificates shall be non-assignable and non-transferable and shall be surrendered to the Tax Administrator when the business is sold or transferred or when a transient lodging facility ceases to operate at the location specified in the registration form. Each certificate issued to a transient lodging provider for a specific lodging facility shall be prominently displayed at the lodging facility and include:

- (1) The name of the transient lodging provider;
- (2) The address of the transient lodging facility;
- (3) The date the certificate was issued; and
- (4) The certificate number as assigned by the Tax Administrator.

(Ord. 2024-08, passed 3-6-2024) Penalty, see § 112.99

**§ 112.08 REMITTANCES AND RETURNS.**

(A) Transient lodging tax collectors must submit a completed tax return form to the Tax Administrator on or before the last day of the month following the end of each calendar quarter, reporting the amount of tax due during the quarter and accompanied by remittance of all tax collected, less a 5% administrative fee (calculated as 5% of tax collected). The return shall be filed in such form as the Tax Administrator may prescribe. The Tax Administrator if they deem it necessary in order to insure payment or facilitate collection by the city of the amount of taxes in any individual case, may require returns and payment of the amount of taxes on other than monthly periods.

(B) The transient lodging tax collector is entitled to the administration fee. If a transient lodging facility has multiple owners, they are not entitled to retain additional fees.

(C) Remittances are delinquent if not made by the last day of the month in which they are due.

(D) Returns shall show the gross rents collected, taxable rents, the total amount of TLT collected and the amount of the administrative fee retained by the transient lodging tax collector. Returns shall also show the exempt and excluded rents and the basis for exemptions and exclusions.

(E) The person required to file the return shall deliver the return, together with payment of the amount of the tax due, to the Tax Administrator, to the appropriate office, either by personal delivery, by mail, or by electronic tax return filed through a reporting and payment portal furnished by the Tax Administrator or its designee. If the return is mailed, the postmark shall be considered the date of deliver.

(F) The Tax Administrator may extend the time for making any return or remittance of the tax by up to 30 days. No further extension shall be granted, except by the City Council. Any transient lodging tax collector to whom an extension is granted shall pay interest at the rate of 9.0 % per month on the amount of the remittance due without proration for a fraction of a month. If a return is not filed, and the remittance and interest due is not paid by the end of the extension granted, then the interest shall become a part of the tax for computation of penalties.

(Ord. 2024-08, passed 3-6-2024) Penalty, see § 112.99

#### **§ 112.09 PENALTIES AND INTEREST.**

(A) Interest shall be added to the overall tax amount due at the same rate established under O.R.S. 305.220 for each month, or a fraction of a month, from the time the return to the Tax Administrator was originally required to be filed to the time of payment. If a transient lodging tax collector fails to file a return or pay the tax as required, a penalty shall be imposed in the same manner and amount provided under O.R.S. 314.400.

(B) Every penalty imposed, and any interest that accrues, becomes a part of the financial obligation required to be paid and remitted to the Tax Administrator.

(C) Taxes, interest, and penalties paid to the Tax Administrator under this section shall be distributed to the city's Transient Tax Fund.

(Ord. 2024-08, passed 3-6-2024) Penalty, see § 112.99

#### **§ 112.10 DEFICIENCY DETERMINATION; FRAUD, EVASION, LOCAL TAX TRUSTEE DELAY.**

(A) *Deficiency determination.* The Tax Administrator may review tax returns and adjust the amount due based on the information in the return, on information obtained during a review or audit of records, or on the basis of other evidence. In the event of a deficiency, the Tax Administrator shall provide notice of the deficiency to the transient lodging tax collector, who shall remit deficiencies within ten business days of the deficiency notice. Notice may be by personal deliver or certified or registered mail.

(1) In reviewing and adjusting tax returns, the Tax Administrator shall offset any amount received in excess of the remittances due against any shortages in remittances

(2) Except in the case of fraud or intent to evade the TLT, notice of deficiency determinations shall be issued within three yeas of the period for which the deficiency determination is made.

(3) The time to remit deficient payment amounts under this section shall be extended if the local tax trustee timely requests a redetermination.

(B) *Fraud; refusal to collect; evasion.* If any transient lodging tax collector fails to collect, report or remit the tax as required, submits a fraudulent return, or otherwise violates or attempts to violate this chapter, the Tax Administrator shall estimate the tax due, and calculate the amount owing from the transient lodging tax collector for tax remittance, interest and penalties and provide notice to the transient lodging tax collector of the assessment. The determination and notice shall be made and mailed within three years of the discovery by the Tax Administrator of the violation. The determination is due and payable upon receipt of notice and shall become final ten business days after the date notice was delivered if no petition for redetermination is filed.

(Ord. 2024-08, passed 3-6-2024)

**§ 112.11 REDETERMINATIONS.**

(A) Any person affected by a deficiency determination may file a petition for redetermination with the Tax Administrator within ten business days of service of notice of the tax deficiency. A determination becomes final if a petition for redetermination is not timely filed.

(B) If a petition for redetermination is filed within the allowable period, the Tax Administrator shall reconsider the determination and grant an oral hearing if required. The petitioner shall be allowed at least 20 business days to prepare for the hearing.

(C) After considering the petition and all available information, the Tax Administrator shall issue a redetermination decision and mail the decision to the petitioner. During the redetermination process, the Tax Administrator may agree to a compromise of the amount due if there is a good faith dispute over the amount owing.

(D) The decision of the Tax Administrator on redetermination becomes final and payment is due ten business days after the decision is mailed unless the petitioner files an appeal to the City Council within that time. The appeal shall be filed with the Tax Administrator. The City Council's decision shall be final when reduced to writing and mailed to the petitioner and all amounts must be paid within ten business days of mailing of the City Council decision.

(Prior Code, § 112.11) (Ord. 04-03, passed 4-7-2004; Ord. 2024-08, passed 3-6-2024)

**§ 112.12 COLLECTIONS.**

(A) The city may bring legal action to collect on any amounts owed to the city under this chapter within three years after remittance is due to the city or within three years after any determination becomes final.

(B) The city is entitled to collect reasonable attorney's fee in any legal action brought to collect on amount owed to the city under this chapter.  
(Ord. 2024-08, passed 3-6-2024)

**§ 112.13 LIENS.**

The city may record a lien in the city's lien docket against any real property owned by a transient lodging provider who receives any portion of the rent from a transient lodging facility located within the city as to any delinquent remittances by the transient lodging provider.  
(Ord. 2024-08, passed 3-6-2024)

**§ 112.14 REFUNDS.**

(A) *Refunds by city to transient lodging tax collector.* If the transient lodging tax collector remits more tax, penalty or interest than is due, the transient lodging tax collector may file a claim in writing stating the facts relating to the claim, within three years from the date of the remittance. If the claim is approved by the Tax Administrator, the excess amount shall be either refunded or credited on any amount due from the transient lodging tax collector.

(B) *Refunds by city to occupant.* A transient lodging tax collector may file a claim for refund by filing a claim in writing within three years of payment providing the facts relating to the claim for refund. If the Tax Administrator determines that the tax was collected and remitted to the city and occupant was not required to pay the tax or over paid, the city shall issue a refund to the occupant.

(C) *Refunds by transient lodging tax collector to occupant.* If an occupant has paid tax to a transient lodging tax collector but stays a total of 30 or more consecutive days in the same transient lodging facility, the transient lodging tax collector shall refund to the occupant any tax collected for any portion of the continuous stay. The transient lodging tax collector shall account for the collection and refund to the Administrator. If the transient lodging tax collector has remitted the tax prior to the refund or credit to the occupant, the transient lodging tax collector shall be entitled to a corresponding refund to offset if the claim for refund is filed within three years of the date of collection.

(D) *Burden of proof.* The person claiming the refund shall have the burden of proving the facts that establish the basis for the refund.  
(Prior Code, § 112.13) (Ord. 04-03, passed 4-7-2004; Ord. 2019-03, passed 4-3-2019; Ord. 2024-08, passed 3-6-2024) Penalty, see § 112.99

**§ 112.15 ADMINISTRATION.**

(A) *Use of TLT funds.* Seventy percent of the revenue from the tax rate of 5% shall be used for tourism promotion and tourism-related facilities. Thirty percent of the revenue of the 5% tax shall be used for city services.

(B) *Records required from local tax trustee.* Every local tax trustee shall keep records of each transaction involving rent and/or collection of TLT. All records shall be retained for at least three years and six months.

(C) *Examination of records; investigations.* The Tax Administrator or agent may examine all records of a local tax trustee relating to receipt of rent and TLT and remittance of tax during normal business hours and may obtain copies of the records to audit returns.

(D) *Authority of Tax Administrator.* The Tax Administrator shall have the power to enforce this chapter, conduct audits, and to adopt rules, regulations and forms consistent with this chapter. Rules and regulations of general application shall be mailed to all registered transient lodging providers. The Tax Administrator may also issue written interpretations on request of a transient lodging tax collector. As to the transient lodging tax collector to whom the interpretation is issued, the city will act consistently with the interpretation until it is withdrawn, and the city shall provide 30 days' written notice of withdrawal of an interpretation.

(E) *Confidential character of information obtained; disclosure unlawful.* The city shall maintain the confidentiality of information provided by transient lodging tax collector. Nothing in this division 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 purpose of administering or enforcing any provisions of this chapter or collecting city business license fees.

(2) Disclosure of information to the transient lodging tax collector and transient lodging tax collector's agents.

(3) The disclosure of the names and addresses of any persons to whom certificates of authority has been issued.

(4) The disclosure of general statistics regarding taxes collected or business done in the city.

(5) Disclosures required by O.R.S. Chapter 192.

(6) Disclosures required by O.R.S. Chapter 297.

(Prior Code, § 112.14) (Ord. 04-03, passed 4-7-2004; Ord. 2024-08, passed 3-6-2024)

**§ 112.16 APPEAL TO CITY COUNCIL.**

Any person aggrieved by any decision of the Tax Administrator may appeal to the City Council by filing a written appeal with the Tax Administrator within ten business days of the serving or mailing of the decision being appealed. The City Administrator shall schedule the hearing on a City Council agenda and provide the appellant notice of the hearing at least ten business days before the hearing. The City Council may agree to a compromise of the amount of tax remittance if there is a good faith dispute over the amount owing. Any person may appeal the issuance of a rule or regulation issued by the Tax Administrator to the City Council by filing a written appeal within ten business days of the mailing of the notice of the regulation.

(Prior Code, § 112.16) (Ord. 04-03, passed 4-7-2004; Ord. 2024-08, passed 3-6-2024)

**§ 112.99 PENALTY.**

A violation of this chapter is a Class A civil infraction. Each day that a violation remains uncured is a separate infraction.

(Ord. 2024-08, passed 3-6-2024)

## CHAPTER 113: MARIJUANA TAX

### Section

- 113.01 Definitions
- 113.02 Tax and collection
- 113.03 Accounting and records
- 113.04 Penalties and interest
- 113.05 Appeals
- 113.06 Refund

### § 113.01 DEFINITIONS.

For purposes of this chapter, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

**CITY.** The City of Condon.

**CONSUMER.** A person who purchases, acquires, owns, holds, or uses marijuana items other than for the purpose of resale.

**MARIJUANA ITEM.** Marijuana, cannabinoid products, cannabinoid concentrates, and cannabinoid extracts as defined in O.R.S. 475C.009.

**MARIJUANA RETAILER.** A person licensed under O.R.S. 475C.097 who sells marijuana items to a consumer in the state.

**PERSON.** Individuals, corporations, associations, firms, partnerships, limited liability companies, and joint stock companies.

**RETAIL SALE PRICE.** The total consideration paid to a marijuana retailer for a marijuana item by or on behalf of a consumer, excluding any tax.

**TAX ADMINISTRATOR.** The City Administrator of the City of Condon, the City Administrator's designee, and/or another individual or entity designated by the city to collect the tax on behalf of the city.

(Prior Code, § 113.01) (Ord. 2017-01, passed 12-7-2016)

**Statutory reference:**

*Related provisions, see O.R.S. 475C.009 and 475C.097*

**§ 113.02 TAX AND COLLECTION.**

(A) The city hereby imposes a tax on each marijuana item sold to a consumer within the city by a marijuana retailer. The City Council shall set the tax rate by resolution; however, the tax rate adopted by the City Council shall not exceed 3% of the retail sale price for each marijuana item sold. The tax constitutes a debt owed by the consumer to the city and shall be extinguished only by payment to the marijuana retailer or to the city.

(Prior Code, § 113.02)

(B) The consumer shall pay the tax to the marijuana retailer at the time of the purchase or sale of the marijuana item. Every marijuana retailer shall collect the tax from the consumer at the time of the sale of a marijuana item. The tax collected by the marijuana retailer shall be held in trust by the marijuana retailer for payment to the city. The marijuana retailer shall remit the tax to the Tax Administrator. The Tax Administrator is authorized to exercise all supervisory and administrative powers with regard to the administration, collection, and enforcement of the tax authorized by this chapter.

(Prior Code, § 113.03)

(Ord. 2017-01, passed 12-7-2016)

**§ 113.03 ACCOUNTING AND RECORDS.**

(A) Every marijuana retailer must keep and preserve, in a generally accepted accounting format used for reporting revenue and taxes due on business activity, detailed records of all sales made and all taxes collected. Every marijuana retailer must keep and preserve such records for a period of six years. The Tax Administrator shall have the right to inspect all such records at reasonable times.

(B) For purposes of determining the accuracy of any tax return or for the purpose of an estimate of taxes due, the Tax Administrator may examine any books, papers, records, or memoranda bearing upon the marijuana retailer's tax returns including copies of the marijuana retailer's state and federal income tax returns and copies of the marijuana retailer's state marijuana tax returns. All books, invoices, and other records shall be made available within the city for examination by the Tax Administrator during regular business hours.

(Prior Code, § 113.04) (Ord. 2017-01, passed 12-7-2016)

**§ 113.04 PENALTIES AND INTEREST.**

(A) Any marijuana retailer 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% of the amount of the tax due in addition to the amount of the tax.

(B) Any marijuana retailer who has not been granted an extension of time for remittance of tax due and who fails to pay any delinquent remittance on or before a period of 30 days following the date on

which the remittance first becomes 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) 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 of this chapter, a penalty of 25% of the amount of the tax shall be added the amount of the remittance due in addition to the penalties stated in divisions (A) and (B) above.

(D) In addition to the penalties imposed, any marijuana retailer who fails to remit any tax imposed by this chapter shall pay interest at the rate of 0.5% 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 becomes delinquent until paid.

(E) Every penalty imposed and any interest that accrues under the provisions of this chapter shall be merged with, and become a part of, the tax required to be paid.  
(Prior Code, § 113.05) (Ord. 2017-01, passed 12-7-2016)

**§ 113.05 APPEALS.**

(A) Any person aggrieved by any decision of the Tax Administrator may appeal to the City Administrator by filing a notice of appeal with the Tax Administrator within ten days of the date the notice of the decision is served or mailed. The Tax Administrator shall fix a time and place for hearing the appeal and shall give the appellant ten days' written notice of the time and place of the hearing.

(B) Any person aggrieved by any decision of the City Administrator under division (A) above may appeal to the City Council by filing a notice of appeal with the Tax Administrator within ten days of the date the City Administrator's decision is served or mailed. The Tax Administrator shall transmit the notice together with the file of the appealed matter to the City Council who shall fix a time and place for hearing the appeal. The City Council shall give the appellant not less than ten days' written notice of the time and place of hearing the appeal.

(Prior Code, § 113.06) (Ord. 2017-01, passed 12-7-2016)

**§ 113.06 REFUND.**

Whenever the amount of any tax imposed under this chapter has been paid more than once or has been erroneously or illegally collected or received by the Tax Administrator, 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 Tax Administrator approves the claim, the excess amount collected or paid may be refunded to or credited on any amounts then due and payable from the marijuana retailer from whom it was collected or by whom it was paid, and the balance may be refunded to the marijuana retailer or the marijuana retailer's administrators, executors, or assignees.

(Prior Code, § 113.07) (Ord. 2017-01, passed 12-7-2016)

