



NOTICE OF PUBLIC HEARING

The Deschutes County Board of County Commissioners will hold a public hearing on May 21, 2025 to consider amendments to County Code section 4.08 – Transient Room Tax.

Date: May 21, 2025
Time: During the Board of County Commissioners meeting which will begin at 9:00 am
Location: Barnes and Sawyer Rooms, Deschutes Services Building
1300 NW Wall Street, Bend, Oregon

Persons interested in attending the public hearing may participate as follows:

- Live Stream Video: via YouTube using this link: <http://bit.ly/3mmlnzy>.
- Public testimony can be provided in person or virtually via Zoom. Time limits may apply. To join the meeting via Zoom from a computer, use this link: <http://bit.ly/3h3oqdD>.
- To join by phone, call 253-215-8782 and enter webinar ID # 899 4635 9970 followed by the passcode 013510.
- If joining by a browser, use the raise hand icon to indicate you would like to provide public comment, when allowed. If using a phone, press *9 to indicate you would like to speak and *6 to unmute yourself when you are called on.

At the Public Hearing, the Board will consider a first and second reading, and emergency adoption of Transient Room Tax Code amendments. An emergency adoption is requested so that the new code will become effective on September 1, the start of a month and quarter, instead of September 4.

The Board will consider recommended changes to modernize and align with language used by the State of Oregon Transient Lodging Taxes Oregon Revised Statutes and the "Model Transient Lodging Tax Ordinance" document as written for local governments who use the Oregon Department of Revenue to administer, collect, enforce and distribute transient lodging taxes. The goal

is to align local requirements with State requirements to assist lodging providers with reporting and tax submission by including the same revenue amounts in "Rent" to both taxing authorities.

In addition to renumbering, updating, and aligning the Code language, the following changes are included in the updates for the public hearing:

1. Renaming Transient Rental Tax to Transient Lodging Tax (4.08.010)
2. Updating or Adding definitions for:
 - a. Adding: Short-Term Rental (4.08.071)
 - b. Adding: Short-Term Rental Hosting Platform (4.08.072)
 - c. Adding: Short-Term Rental Hosting Platform Fees (4.08.073)
 - d. Updating: "Transient or Occupant" to "Occupant" (from 4.08.085 to 4.08.052)
 - e. Updating: "Hotel" to "Transient Lodging or Transient Lodging Facilities" (from 4.08.045 to 4.08.086)
 - f. Adding: Transient Lodging Provider (4.08.087)
 - g. Adding: Transient Lodging Intermediary (4.08.088)
3. Adding language for the County to administer a fee for the initial registration and the renewal of the annual Certificate of Authority. (4.08.140)
4. The current Code already states in section 4.08.340 that violation of any provision of DCC Chapter 4.08 is a Class A Violation. Adding clarifying language in specific sections that the following shall be deemed a Class A Violation: (1) failure to register for a Certificate of Authority, (2) failure to complete the registration renewal, (3) failure to complete and submit the required monthly or quarterly reporting forms, (4) operating a short-term rental without a current Certificate of Authority, or (5) advertising properties without displaying the DCCA number in an advertisement.
5. Updating the definition of a short-term rental from 30 days or less, to less than 30 days. Removing the 30th day aligns with the State and allows for reporting the same revenue numbers to the State and the County (for those rare cases when a stay reaches 30 days).
6. Removing the exclusion of Recreation Fees from the definition of Rent as these fees are mandatory fees which are subject to tax, and for consistency with the State which doesn't allow an exemption for these mandatory fees (4.08.065).

Questions? Contact the Board of Commissioners Office at 541-388-6570 or board@deschutes.org.