

COQUILLE INDIAN TRIBAL CODE

Chapter 480

Part 4 – Community Development

Tribal Transient Unit Occupancy Tax

COQUILLE INDIAN TRIBE
Chapter 480
Tribal Transient Unit Occupancy Tax

Index

Subchapter/ <u>Section</u>	<u>Page</u>
480.010 General	2
480.050 Jurisdiction	2
480.120 Definitions	2
480.200 Imposition and Rate of Tax	3
480.300 Reporting and Remittance	3
480.400 Use and Allocation of Transient Unit Occupancy Tax Revenue	4
480.500 Effective Date	4
480.600 Resolution CY 1016	4
480.900 Severability	4

COQUILLE INDIAN TRIBE
Chapter 480
Tribal Transient Unit Occupancy Tax

480.010 General

The purpose of this Ordinance is to establish a permanent Coquille Tribal Transient Unit Occupancy Tax, to define intended uses of that tax, and to mandate that Tribally-owned entities and other entities collect and advance that tax.

480.050 Jurisdiction [Reserved]

480.120 Definitions

1. Gross Receipts are deemed to have been “received” on a daily basis as a Transient Lodging Facility Unit is rented.
2. "Occupancy" - the use or possession, or the right to the use or possession, of a Unit within a Transient Lodging Facility.
3. "Operator" - any person or entity operating a Transient Lodging Facility within the Territory of the Tribe.
4. "Territory of the Tribe" - those lands that are (1) held in trust by the United States government for the benefit of the Tribe or a member of the Tribe; (2) within the Tribe’s Reservation as that term is used in 25 U.S.C. §715 et seq.; or (3) within Indian Country as defined under 18 U.S.C. § 1151.
5. “Transient Lodging Facility” - any building, space, lot, or structure regularly used and kept open as such for the lodging of guests.
6. "Tribal Employee" - an employee of the Coquille Indian Tribe.
7. “Official Coquille Tribal Government Use” – means authorized use by any division of the Coquille tribal government or any entity wholly owned by the Tribe.
8. "Tribal Member" – an enrolled member of the Coquille Indian Tribe.
9. "Tribe" - the Coquille Indian Tribe.
10. “Unit” - any room, space or area of any kind in any part or portion of a Transient Lodging Facility let out for use or possession for lodging or meeting purposes.

COQUILLE INDIAN TRIBE
Chapter 480
Tribal Transient Unit Occupancy Tax

480.200 Imposition and Rate of Tax

1. Beginning on the date that this Ordinance is adopted, a tax shall be imposed for the privilege of Occupancy of a Unit within a Transient Lodging Facility located on the Territory of the Tribe for a consideration. This tax shall be imposed at a rate of eight percent (8%) of the rent associated with the opportunity to use the Unit. The tax shall be applicable to the amount charged for Occupancy of the Unit only, and not to charges for ancillary services. The Tribal Council may adjust the tax rate by a duly adopted resolution.
2. The tax must be collected by the Operator.
3. Tribal Members are exempt from the Tribal Transient Unit Occupancy Tax when they provide their Tribal enrollment card before they take possession of a Unit within a Transient Lodging Facility.
4. Official Coquille Tribal Government Use of a Unit within a Transient Lodging Facility is exempt from the Tribal Transient Unit Occupancy Tax.
5. Units at The Mill RV Park will remain exempt from the tax created by this Ordinance until such time as the Tribal Council adopts a resolution providing otherwise.

480.300 Reporting and Remittance

1. This tax will be separately stated upon the Operator's records and on any rental receipt delivered to the occupant by the Operator. No Operator shall advertise that the tax or any part thereof will be assumed or absorbed by the Operator, that it will be deducted from the rent, or that, when added, any part will be refunded.
2. Operators must forward the Tribal Transient Unit Occupancy Tax at the end of each calendar quarter. The Tribal Transient Unit Occupancy Tax will be due on the twentieth day of the month following each calendar quarter and will become delinquent on the last day of the month following each calendar quarter. With their payment, Operators must include a return for that month's tax collections. Payment and returns must be filed with the Tribal Chief Financial Officer (the CFO) in such form as the CFO may prescribe. The return shall show the amount of tax collected or otherwise due for the period for which the return is filed, the total rentals attributed to collection of the tax, gross receipts of the Operator for the period, the amount of any exempt rents and a description of any discrepancy in the amounts.

COQUILLE INDIAN TRIBE
Chapter 480
Tribal Transient Unit Occupancy Tax

480.400 Use and Allocation of Transient Unit Occupancy Tax Revenue

Revenue from the Transient Unit Occupancy Tax will be deposited in the Tribal General Fund and used for:

1. Payments to the Coos Bay/North Bend Visitors and Convention Bureau as specified by any intergovernmental agreement between the Tribe and the Cities of Coos Bay and North Bend then in effect and approved by Tribal Council Resolution.

2. After payments to the Coos Bay/North Bend Visitors and Convention Bureau, the Tribal Council shall budget any Net Transient Unit Occupancy Tax for expenditure only in fiscal year(s) following the year such revenues are recognized. "Net Transient Unit Occupancy Tax" is defined as revenues collected through the imposition of a Transient Unit Occupancy Tax, less any required payments to the Coos Bay/North Bend Visitors and Convention Bureau. Unless the Tribal Council provides otherwise by Resolution, Net Transient Unit Occupancy Tax Revenues shall be appropriated as part of the Tribe's annual budget as follows:

- a. Ten percent (10%) shall be distributed the Coquille Indian Housing Authority;
- b. Ten percent (10%) shall support Education Programs;
- c. Fifteen percent (15%) shall be deposited into the Tribal Elders Trust Fund established under CITC 152.100;
- d. Up to five percent (5%) shall support Tribal Subsistence Programs; and

f. The remaining balance, along with all Net Transient Unit Occupancy Taxes collected for calendar years 2010 and 2011, shall be held in reserve in the Tribal General Fund with a fund balance committed for any other purposes that the Tribal Council may authorize by Resolution.

480.500 Effective Date

This Ordinance becomes effective as of January 1, 2013 (the "Effective Date")

480.600 Resolution CY 1016

On the Effective Date, this Ordinance will replace Coquille Tribal Resolution 1016.

480.900 Severability

If any provision of this legislation, shall in the future, be declared invalid by a court of competent jurisdiction, the invalid portion shall be severed and the remaining provisions shall continue in full force and effect.

COQUILLE INDIAN TRIBE
Chapter 480
Tribal Transient Unit Occupancy Tax

History of Amendments to Chapter 480 Tribal Transient Unit Occupancy Tax Ordinance:

Approved June 7, 2012, CY1260

Adopted November 8, 2012, CY12109