

**ORDINANCE NO. 366**

**AN ORDINANCE OF THE COUNTY OF HOOD RIVER ADDING A NEW CHAPTER 3.30 TO TITLE 3, BUDGET AND FINANCE, OF THE HOOD RIVER COUNTY CODE ESTABLISHING A FIVE PERCENT (5%) SALES TAX ON PREPARED FOOD AND BEVERAGES, AND CREATING EXEMPTIONS THEREFROM**

**THE PEOPLE OF HOOD RIVER COUNTY DO ORDAIN AS FOLLOWS:**

**SECTION 1. TITLE**

This Ordinance shall be known as Ordinance No. 366, and Exhibit A, attached hereto and incorporated herein by this reference shall be known as the "Hood River County Prepared Food and Beverage Tax Ordinance."

**SECTION 2. AUTHORITY**

This Ordinance is adopted pursuant to Article I of the Hood River County Home Rule Charter.

**SECTION 3. PURPOSE**

The purpose of this Ordinance is to establish a tax on the sale of prepared food and beverages in Hood River County.

**SECTION 4. ADOPTION**

The Board of County Commissioners hereby adopts the Hood River County Prepared Food and Beverage Tax Ordinance as shown in Exhibit A, attached hereto and incorporated herein by this reference.

**SECTION 5. SEVERABILITY**

If for any reason any court of competent jurisdiction holds any portion of this Ordinance, including its attachments or any portion therein, to be invalid, and such holding is upheld on any appeal, such portion shall be deemed a separate, distinct and independent portion. Any such holding shall not affect the validity of the remaining portions.

**SECTION 6. SCRIVENER'S ERRORS**

A scrivener's error in any portion of this Ordinance or its attachments may be corrected by order of the Board of County Commissioners.

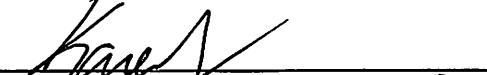
**SECTION 7. REFERRAL AND EFFECTIVE DATE**

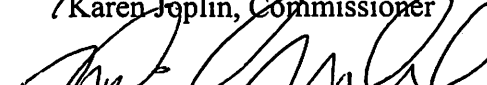
This Ordinance shall be referred to the voters of Hood River County for approval at the statewide election on May 21, 2019. If passed, this Ordinance shall become effective on January 1, 2020.

DATED THIS 18<sup>th</sup> day of March 2019.


**HOOD RIVER COUNTY BOARD OF COMMISSIONERS**

  
\_\_\_\_\_  
Michael Oates, Chair

  
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Karen Joplin, Commissioner

  
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Rich McBride, Commissioner

  
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Robert Benton, Commissioner

  
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Les Perkins, Commissioner

**EXHIBIT A**

**HOOD RIVER COUNTY PREPARED FOOD AND BEVERAGE TAX  
ORDINANCE**

Chapter 3.30 is added to the Hood River County Code and shall read as follows:

**Chapter 3.30**

**HOOD RIVER COUNTY PREPARED FOOD AND BEVERAGE TAX**

**Sections:**

- 3.30.010 Purpose**
- 3.30.020 Definitions**
- 3.30.030 Tax Imposed**
- 3.30.040 Exemptions**
- 3.30.050 Operator Duties; Registration, Collection of Tax**
- 3.30.060 Due Date, Returns and Payments**
- 3.30.070 Penalties and Interest**
- 3.30.080 Deficiency Determinations – Fraud, Evasion, and Operator Delay**
- 3.30.090 Redeterminations**
- 3.30.100 Security and Actions for Collection of Tax**
- 3.30.110 Precondition to Filing for Redetermination or Refund; Interest**
- 3.30.120 Administration; Confidentiality**
- 3.30.130 Appeals from County Determinations**
- 3.30.140 Violation-Penalty**
- 3.30.150 IGA with State**
- 3.30.160 Use of Funds**
- 3.30.170 Amendments**

**Section 3.30.010 Purpose**

This Ordinance imposes a tax on the sale of prepared food and beverages in Hood River County.

**Section 3.30.020 Definitions**

A. For the purpose of this Ordinance, words used in the present tense include the future, the singular number includes the plural, the word “shall” is mandatory and not advisory, and the term “this Ordinance” shall be deemed to include this Ordinance and all amendments hereafter.

B. “Board” means the Board of County Commissioners of Hood River County, Oregon.

C. "Caterer" means a Person who prepares food at a business site, for compensation, for consumption on or off the business premises but within the boundaries of Hood River County.

D. "Combination Facility" has the same meaning as defined in Oregon Administrative Rule 333-150-0000(4)(i) which the State of Oregon Department of Agriculture licenses or inspects under Oregon Administrative Rule 333-158-0000.

E. "County" means Hood River County, Oregon, the boundaries of which are described in ORS 201.140, including the incorporated cities of Cascade Locks and Hood River, and includes any person the County designates as having responsibility for administering this Ordinance.

F. "Finance Officer" means the Hood River County Director of Budget and Finance, or an agent operating on the Director's behalf.

G. "Food" means all prepared food items and beverages, excluding alcoholic beverages, served in a Restaurant including "takeout," "to go" or delivered orders; all food available in a grocery store, market, convenience store or deli section of any store that is prepared for immediate consumption such as hot foods, pre-made sandwiches, pre-made salads and fountain drinks whether prepared on-site or brought in or delivered from another location, except for whole cakes, pies, and loaves of bread if purchased for consumption off premises; any frozen dessert regulated by the Oregon State Department of Agriculture under ORS 621.311 and any ice cream, ice milk, sherbet or frozen yogurt, including toppings or additions, scooped or otherwise placed into a cone, bowl or other container for immediate consumption whether or not they are consumed within the confines of the premises where scooped or placed, except for such items whose volume exceeds one-half gallon.

H. "Operator" means the person who is the proprietor of a Restaurant, whether in the capacity of owner, lessee, sublessee, mortgagee in possession, licensee or any other capacity. Where the Operator is a corporation, the term operator shall also include each and every member of the board of directors of such corporation for the time involved.

I. "Ordinance" means the "Prepared Food and Beverage Tax Ordinance of Hood River County" and any rules and regulations promulgated pursuant to this Ordinance.

J. "Restaurant" means any establishment required to be licensed as a Restaurant, mobile unit or pushcart by the State of Oregon Health Division and includes any establishment where Food or beverage is prepared for consumption by the public or any establishment where the public obtains Food or beverage so prepared in form or quantity consumable then and there, whether or not it is consumed within the confines of the premises where prepared, and also includes establishments which prepare Food or beverage in consumable form for service outside the premises where prepared. The term "Restaurant" includes, but is not limited to, grocery store delis, bakeries, coffee shops, and Caterers; it also includes establishments where such Food or beverage is prepared in a Combination Facility.

K. "Tax" means either the Tax payable by the purchaser or the aggregate amount of taxes due from an Operator during the period for which said Operator is required to report collections.

**Section 3.30.030 Tax Imposed**

A. Unless specifically exempt under Section 3.30.040 below, the County hereby imposes and levies, in addition to all other taxes, fees and charges of every kind, a Tax upon:

(1) All Food and beverages sold by Restaurants located within the County to the public, except for whole cakes, pies, and loaves of bread if purchased for consumption off premises, and for alcoholic beverages;

(2) All Food and beverages sold by a Caterer for an event located within the County, except alcoholic beverages;

(3) The following items sold by Combination Facilities:

a. Salads from salad bars;

b. Dispensed soft drinks and coffee;

c. Sandwiches or hot prepared foods ready for immediate consumption;

d. The following items, including toppings or additions, scooped or otherwise placed into a cone, bowl or other container for immediate consumption whether or not they are consumed within the confines of the premises where scooped or placed: any frozen dessert regulated by the Oregon State Department of Agriculture under ORS 621.311 and any ice cream, ice milk, sherbet or frozen yogurt. No tax shall be imposed under this subsection, however, on any item whose volume exceeds one-half (1/2) gallon or more;

e. Any other Food mixed, cooked or processed on the premises in form or quantity for immediate consumption whether or not it is consumed within the confines of the premises where prepared; and

(4) The following items sold by Combination Facilities that are bakeries:

a. All those items listed in subsections A.3.a-d of this section;

b. All bakery products sold for consumption on the premises; and

c. All "takeout" or "to go" orders of bakery products prepared on the premises except for whole cakes, pies, and loaves of bread and any order consisting of six or more bakery products.

(5) Use of a delivery service for any activity under this section, whether an independent delivery service or Operator provided delivery service, does not excuse the Operator from the requirement to collect and remit the tax on the Food and beverages sold.

B. Such Tax shall be imposed at a rate of five percent (5%) on the total amount charged by the Operator for the Food and beverages, or for the meal. In the computation of this Tax any fraction of one-half (1/2) cent or more shall be treated as one cent.

**Section 3.30.040 Exemptions**

A. The Tax levied by Section 3.30.030 shall not be collected or assessed on Food or beverages:

(1) Sold by public or private schools or colleges, except that Food sold by independent contractor operators at such schools or colleges shall be subject to the Tax imposed by this chapter.

(2) Provided by a hotel, bed and breakfast or similar facility for which no separate charge is made, or by a hospital, hospice, nursing home, assisted living or similar facility and for which no separate charge is imposed.

(3) Purchased with coupons, vouchers or stamps pursuant to the Women's Infant and Child program, the supplemental nutrition assistance program (commonly known as food stamps) administered by the US Department of Agriculture, Meals on Wheels, or similar program of a federal agency or the State.

(4) Sold in vending machines.

(5) Sold in temporary restaurants including food stands, booths, street concessions and similar type operations, operated by non-profit organizations or service clubs.

(6) Sold for resale to the public.

(7) Sold to or by a unit of government or a non-profit organization recognized as such under federal or Oregon income tax statutes and rules.

(8) Sold in bulk to the public for non-immediate consumption off the premises such as ice cream packed in a container that exceeds one-half gallon.

(9) Which are candy, popcorn, nuts, chips, gum or other confections but not including ice cream, frozen yogurt, cakes, pies or other desserts.

(10) Sold in grocery stores, markets and the like which are not defined under Section 3.30.020.G or J as prepared foods or beverages.

### **Section 3.30.050 Registration; Collection of Tax**

A. Operators shall register with the Finance Officer. Operators engaged in Food and beverage sales at the time this chapter becomes effective must register not later than December 31, 2019. Operators starting business after the effective date of this chapter must register within twenty 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 the Tax imposed by this chapter prior to registration or otherwise regardless of registration. Registration shall set forth the name under which the Operator transacts or intends to transact business, the location or places of business in the County, a contact person responsible for overall compliance and other information to facilitate the collection of the Tax as the County may require. The registration shall be signed by the Operator. The Finance Officer shall, within fifteen (15) business days after registration, issue without charge a certificate of authority to each registrant to collect the Tax, together with a duplicate thereof for each additional place of business of each registrant. Certificates shall be non-assignable and nontransferable and shall be surrendered immediately to the Finance Officer upon the cessation of business at the location named or upon its sale or transfer. Each certificate 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 the public.

The certificate shall, among other things, state the following:

1. The name of the business;
2. The address of the business;
3. The date upon which the certificate was issued;
4. "This PREPARED FOOD AND BEVERAGE TAX REGISTRATION

CERTIFICATE signifies that this Operator has fulfilled the requirements of the PREPARED FOOD AND BEVERAGE TAX ORDINANCE OF HOOD RIVER COUNTY, OREGON, by registering with the County for the purpose of collecting from purchasers the Tax imposed by the County and remitting the Tax to the County. This certificate does not authorize any person to conduct any unlawful business or to conduct any lawful business in an unlawful manner, or to operate a business without strictly complying with all local applicable laws, including but not limited to those requiring a permit from the County. This certificate does not constitute a permit. The Tax is due at the time of purchase. Unless the sale is exempt, failure to pay the Tax is an offense and may subject the purchaser or Operator to prosecution. Report any violations to Hood River County at (Budget and Finance, 601 State Street, Hood River, OR 97031)."

B. Operators shall collect the Tax imposed by this chapter from the purchaser at the point of sale and shall remit payment to the County as provided herein. The amount of Tax need not be separately stated from the amount of the Food or beverage.

C. Every Operator required to collect the Tax imposed by this chapter shall be entitled to retain five percent (5%) of all taxes collected to defray the costs of collections and remittance. This deduction may not be taken if there is any Tax, penalty or interest due from the Operator for any previous filing period.

### **Section 3.30.060 Due Date, Returns and Payments**

A. All taxes collected by any Operator are due and payable to the County on a quarterly basis, on or before the last business day of January, April, July and October of each year for the previous calendar quarter, regardless of whether any taxes are owed, and are delinquent on the last day of the month in which they are due.

B. A return shall be filed with the taxes paid to the County. The return shall be filed in such form as the Finance Officer may prescribe. Operators are required to file quarterly returns even if no taxes were collected during the applicable quarterly period.

C. Returns shall show the amount of Tax collected or otherwise due for the related period.

D. The Operator filing the return shall deliver the return, together with the remittance of the amount of the Tax due, to the Finance Officer, either by personal delivery to the Budget and Finance Office, or by US mail, on or before the deadlines stated in Section 3.30.060.A above. If the return is mailed, the postmark shall be considered the date of delivery for determining delinquencies. Tax remittance in cash shall be arranged by appointment with the Finance Officer at least two days in advance.

E. For good cause, the Finance Officer may extend in writing for a period not to exceed thirty (30) days, the time for making any return or payment of Tax. No further extension shall be granted. Such an extension does not extend the due date of the Tax for

purposes of interest charges. The Operator shall pay interest at the rate of one percent per month on the amount of Tax due. If a return is not filed, and the Tax and interest due is not paid by the end of the extension granted, the Operator shall be liable for penalties as provided in Section 3.28.070.

F. Overpayments shall be applied to Tax due in the subsequent quarter as an overpayment carried forward.

G. If a taxpayer account has any prior quarter unpaid Tax, interest and/or penalties, tax remittances received shall be applied as follows: first, to the oldest prior quarter unpaid Tax until all prior unpaid Tax is paid; second, to the oldest interest charges until all interest due is paid; third, to the oldest penalties until all assessed penalties have been paid; and, fourth, to the then current quarter Tax liability.

### **Section 3.30.070 Penalties and Interest**

A. Any Operator who fails to remit any portion of the Tax imposed by this Ordinance or fails to file a return within the time required shall pay a penalty of ten percent (10%) of the amount of the Tax, in addition to the amount of the Tax.

B. Any Operator who fails to pay any delinquent remittance on or before a period of thirty (30) days following the date on which the remittance first became delinquent shall pay a second delinquency penalty of fifteen percent (15%) of the amount of the Tax due plus the compounded amount of the Tax and the ten percent (10%) penalty first imposed.

C. If the Finance Officer determines that the nonpayment of any remittance due under this Ordinance is due to fraud or intent to evade the provisions thereof, a penalty of fifty percent (50%) of the amount of the Tax shall be added thereto in addition to the penalties stated in subsections A and B of this Section 3.28.070.

D. In addition to the penalties imposed, any Operator who fails to remit the Tax imposed by this Ordinance when due shall pay interest at the rate of one percent per month on the amount of the Tax due, exclusive of penalties, from the date on which the remittance first became delinquent until paid.

E. Any Operator who fails to remit the Tax herein levied within the time herein stated shall pay the penalties herein stated, provided, however, the Operator may petition the Board for waiver and refund of the penalty or any portion thereof and the Board may, if a good and sufficient reason is shown, waive and direct a refund of the penalty or any portion thereof.

### **Section 3.30.080 Deficiency Determinations – Fraud, Evasion and Operator Delay**

A. An Operator who collects the Tax imposed by this Ordinance shall hold the Tax collected in trust for the County and for the payment thereof to the Finance Officer in the manner and at the time provided in this Ordinance.

B. If the Finance Officer determines that the returns are incorrect, or that an Operator has failed to file a return, the Finance Officer 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 the County's possession or otherwise



obtained by the County. 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 within thirty (30) days of service of Notice of Liability as herein provided, after which the amount determined is delinquent. Penalties on deficiencies shall be applied as set forth in Section 3.28.070.

(1) In making a determination the Finance Officer may offset overpayments, if any, previously made for a period or periods against any deficiency for a subsequent period or periods, or against penalties and interest on the deficiency, as set forth in Section 3.28.060.G. The interest on the deficiency shall be computed in the manner set forth in Section 3.28.070.D;

(2) The Finance Officer shall give to the Operator written Notice of Liability reflecting the Finance Officer's deficiency determination;

(3) Except in the case of fraud or intent to evade, including failure to file a return, every deficiency determination shall be made and Notice of Liability thereof served within three years after the last day of the month following the close of the quarterly period for which the amount is proposed to be determined or within three years after the return is filed, whichever period expires later. The Notice of Liability may be served on any owner, officer, member, or employee of the Operator, personally or via first class mail. If mailed, Notice of Liability is considered served on the date mailed; and

(4) Any determination shall become due and payable immediately upon receipt of Notice of Liability and shall become final within thirty (30) days after the Finance Officer has given notice; provided, however, the Operator may petition for redetermination and refund if the petition is filed before the determination becomes final as herein provided.

C. If any Operator willfully fails or refuses to collect the Tax or to make within the time provided in this Ordinance any return and remittance of the Tax or any portion thereof required by this Ordinance, or makes a fraudulent return or otherwise willfully attempts to evade this Ordinance, the Finance Officer shall proceed in such manner as the Finance Officer may deem best to obtain facts and information on which to base an estimate of the Tax due. The Finance Officer shall proceed to determine and assess against such operator the Tax, interest and penalties provided for by this Ordinance. The Finance Officer shall provide written notice of the amount so assessed. Such determination and notice shall be made and mailed within three years after discovery by the Finance Officer of any fraud, intent to evade or failure or refusal to collect said Tax, or failure to file return. Any determination shall become due and payable immediately upon receipt of Notice of Liability and shall become final within thirty (30) days after the Finance Officer has given notice thereof; provided, however, the operator may petition for redetermination and refund if the petition is filed before the determination becomes final as herein provided.

D. If the Finance Officer concludes that the collection of any Tax or any amount of Tax required to be collected and paid to the Finance Officer will be jeopardized by delay, or if any determination will be jeopardized by delay, the Finance Officer shall make a determination of the Tax or amount of Tax required to be collected, noting the fact upon the determination. The amount so determined shall be immediately due and payable, and the Operator shall immediately pay the amount of the determination to the County after service of notice thereof; provided, however, the operator may petition, after

payment has been made, for redetermination and refund, if the petition is filed within thirty (30) days from the date of service of notice by the Finance Officer.

### **Section 3.30.090 Redeterminations**

A. Any Operator against whom a determination is made under Section 3.28.080, or any person directly interested, may petition for a redetermination and refund within the time required in Section 3.28.080.A. The petition must state the basis for the requested relief. If a petition for redetermination and refund is not filed within the time required in Section 3.28.080.A, the determination becomes final at the expiration of the allowable time.

B. If a petition for redetermination and refund is filed within the allowable period, the Finance Officer shall reconsider the determination.

C. The Finance Officer may decrease or increase the amount of the determination and if an increase is determined such increase shall be payable immediately upon issuance of the redetermination.

D. The order or decision of the Finance Officer upon a petition for redetermination becomes final thirty (30) days after service upon the petitioner of notice thereof, unless appeal of such order or decision is filed within thirty (30) days after service of such notice.

### **Section 3.30.100 Security and Action for Collection of Tax**

A. The Finance Officer, whenever it deems it necessary to ensure compliance with this Ordinance, may require any Operator to deposit with the Budget and Finance office such security in the form of cash, bond, or other security as the Finance Officer may determine. The amount of the security shall be fixed by the Finance Officer but shall not be greater than twice the operator's estimated average quarterly liability, determined in such manner as the County deems proper, or five thousand dollars (\$5,000.00), whichever is less. The amount of the security may be increased or decreased by the County subject to the limitations herein provided.

B. Any Tax required to be paid by any Operator under the provisions of this chapter shall be deemed a debt owed by the Operator to the County. Any such Tax collected by an Operator which has not been paid to the County shall be deemed a debt owed by the Operator to the County. 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 County may bring an action in the courts of this state, or any other state, or of the United States to collect the amount delinquent together with penalties and interest. The prevailing party in a collection action shall be entitled to its attorney fees and costs, including on appeal.

C. The County may retain the services of a collection service to pursue any amount due. So long as the County has complied with the provisions set forth in ORS 697.105, in the event the County turns over a delinquent tax account to a collection agency, it may add to the amount owing an amount equal to the collection agency fees, not to exceed the greater of \$50.00 or 50 percent of the outstanding Tax, penalties and interest owing

**Section 3.30.110      Precondition to Filing for Redetermination or Refund; Interest**

A. No petition for redetermination, credit or refund or appeal therefrom shall be considered or effective for any purpose unless the Operator has first paid in full the amount of Tax at issue and otherwise complied with the provisions of this Ordinance.

B. No interest shall be due from the County on any overpayment, credit or refund unless it is determined to have been caused by the sole negligence of the County. Interest due from the County shall be calculated at the rate earned by the County on the funds.

**Section 3.30.120      Administration; Confidentiality**

A. Every Operator shall keep receipts, invoices and other pertinent records of sales and accounting books sufficient to demonstrate compliance with this Ordinance. All records shall be retained by the Operator for a period of three years and six months after they come into being.

B. The Finance Officer or its agent may examine during normal business hours the books, papers, and accounting records relating to sales of any Operator after oral or written notification to the Operator liable for the Tax, and may investigate the business of the Operator to verify the accuracy of any return made, or if no return is made by the operator, to ascertain and determine the amount required to be paid.

C. Except as otherwise required by law, the Finance Officer or its agent shall not divulge, release, or make known in any manner any financial information submitted or disclosed to the County under the terms of this Ordinance. Nothing in this Ordinance shall prevent:

(1) The disclosure or examination of records to another County official, employee or agent for the sole purpose of administering or enforcing any provisions of this Ordinance;

(2) The disclosure, after the filing of a written request to that effect, to the Taxpayer, 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 County may refuse to make any disclosure referred to in this subsection when in the County's opinion the public interest would suffer thereby;

(3) The disclosure of the name and address of any operator to whom a tax registration certificate has been issued; and

(4) The disclosure of general statistics regarding taxes collected or business done in the County in a form that would prevent the identification of financial information regarding an individual Operator.

D. Any decision or notice required by this Ordinance to be served by the County shall be in writing and may be served on any owner, officer, employee or member of the Operator in person or by first class mail with the United States Postal Service. For mailed notices or documents, the date of mailing shall be considered the date of service.

**Section 3.30.130 Appeals from County Determinations**

A. Any Operator aggrieved by a redetermination, refund or credit decision of the County may appeal the decision to the Board of Commissioners by filing a Notice of Appeal within thirty (30) days of the serving or mailing of the notice of a decision given by the County. The Notice of Appeal shall state the name and address of the person submitting the appeal, the basis for the appeal, and any evidence in support of the appeal. The County shall fix a time and place for hearing such appeal and shall give the appellant not less than ten (10) days written notice of the time and place of hearing.

B. The Board may hear and determine such appeals itself, or may appoint a hearings officer, or committee to hear such appeals. In the review of the County's decision or order, the hearings authority may conduct an informal proceeding and consider such evidence and make such investigation as it deems appropriate. The hearings authority may affirm, modify or reverse the County's decision and shall adopt written findings memorializing its decision. The findings of the hearings authority shall be final and conclusive and shall be served on the appellant. Any amount found to be due shall be immediately due and payable upon service of the decision. If the Operator prevails on appeal, the County will return all funds remitted with the petition for redetermination, credit or refund, or appeal.

D. An appeal to the Board is a precondition to filing an action in any court or with any other body.

E. Review of the County's decision shall be as provided in ORS 34.010 through ORS 34.100 in the Circuit Court for Hood River County, located in Hood River, Oregon.

**Section 3.30.140 Violation - Penalty**

A. Any Operator who shall fail or refuse to register as required herein, or who shall fail or refuse to furnish any return, supplemental return or other data required herein or by the County, or, with intent to defeat or evade the determination of any amount due hereunder, shall make, render, sign or verify any false or fraudulent report, or who willfully fails to pay all amounts due commits a violation of this Ordinance.

B. Violations of this Ordinance shall be prosecuted as provided in Chapter 1.08 of the Hood River County Code and shall be classified as a Class I violation. Each day of noncompliance is a separate violation.

C. Civil penalties imposed under this chapter are non-exclusive remedies and shall not preclude criminal prosecution for theft, fraud, conversion or other criminal acts committed in the course of executing the provisions of this chapter.

D. More than one owner, officer or employee of a corporation may be held jointly and severally liable for payment of taxes.

**Section 3.30.150 IGA With State**

Pursuant to ORS 305.620, the County may enter into an intergovernmental agreement with the State of Oregon for the collection, enforcement, administration or distribution of the Tax on such terms and conditions as the County deems appropriate including in the same manner as a Tax on income and to the enforcement and collection

of any Tax due from a specified taxpayer or class of taxpayers. The intergovernmental agreement may provide that the provisions of state law and the administrative rules adopted by the Department of Revenue shall supersede any conflicting terms of this Ordinance and govern the collection, enforcement, administration or distribution of the Tax imposed herein.

**Section 3.30.160 Use of Funds**

The Tax revenue generated by this Ordinance is intended to offset costs incurred by the County that are attributable to services utilized by visitors. The Tax revenue shall be used to offset direct and indirect costs incurred by the County to provide public safety services, environmental health services, county forestry services including recreational trails, maintenance and improvement of county parks, buildings and grounds, and maintenance and improvement of county roads, bridges and infrastructure.

**Section 3.30.170 Amendments**

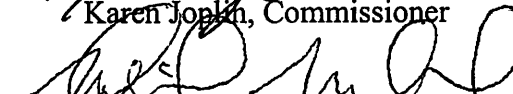
Unless required to be referred to the voters by law, amendments to this Ordinance may be made by ordinance adopted by the Board of Commissioners.

SIGNED and ADOPTED THIS 18 day of March, 2019.

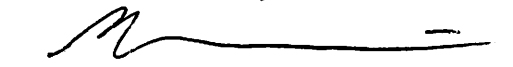
**HOOD RIVER COUNTY BOARD OF COMMISSIONERS**

  
Michael Oates, Chair

  
Karen Joplin, Commissioner

  
Rich McBride, Commissioner

  
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Les Perkins, Commissioner