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Card 31 - 4902 (1)

City of Portland Measures Referred to the People by the City Council

26-194 Amends Charter: Authorizes Council To Change Scope Of Transient Lodgings Tax Obligations

Question: Shall City Council be authorized to impose Transient Lodgings Tax obligations on online businesses and others without further voter approval?

Summary: In City Charter Section 7-113, adopted in 1971, city voters authorized City Council to impose a Transient Lodgings Tax on amounts paid "for lodging" in hotels or other short-term rental spaces. The "owner or operator" of rental space is required to collect and remit this tax to the City. Recently, a federal court ruled that Charter Section 7-113 does not authorize the City to collect the Transient Lodgings Tax from a business that operates websites that connect tourists and other renters with homeowners and others seeking to make property available for short-term rentals. By authorizing new definitions and interpretations of Section 7-113, this measure authorizes Council to change the scope of Transient Lodgings Tax obligations and, among other things, (1) impose the tax obligations on businesses that facilitate short-term rentals but may not fit the 1971 definition of "owner or operator" and (2) tax payments that may not fit the 1971 definition of payments "for lodging." Council could make such changes by ordinance without any additional voter approval. This measure does not change tax rates.

🗋 Yes

🔵 No

Community College Measure

26-190 Bonds to construct Applied Technology Center, Enhance Safety and Security

Question: Shall Mt. Hood Community College replace and expand technology facilities; enhance safety and security; refinance debt; issue bonds totaling \$75,000,000? If the bonds are approved, they will be payable from taxes on property or property ownership that are not subject to the limits of sections 11 and 11b, Article XI of the Oregon Constitution.

Summary: The Oregon legislature has approved an \$8,000,000 grant for the Applied Technology Center if the District can provide matching funds by June 30, 2017. The District has also applied for a State seismic grant. If the bonds are approved, a citizen committee would oversee use of proceeds, which would be used to:

- Construct, equip and furnish an Applied Technology Center; demolish existing building
- Provide safety, security and other capital improvements district-wide including lockdown capability; electronic mass notification system; electronic access; video, communication and alarm systems
- Make seismic upgrades to Academic Center Library, Gymnasium, and other buildings
- Refinance existing capital obligations

Bonds would mature in a period not to exceed 21 years from date of issuance and may be issued in multiple series. If approved, the initial tax rate is estimated to be approximately \$.23 per \$1,000 of assessed value or \$23 per year for property assessed at \$100,000. Actual rates may differ and depend on interest rates and growth in assessed value.

○ Yes○ No

Review Both Sides 💻