

RESOLUTION NO 20-05

**A RESOLUTION EXTENDING THE DEADLINE TO FILE TRANSIENT LODGING
TAX RETURN DUE TO COVID-19 EMERGENCY**

WHEREAS, COVID-19 is a global pandemic and its progress is rapidly evolving; and,

WHEREAS, each person or business that collects payment for occupancy of transient lodging is required to register, collect the tax, and file quarterly returns with the City of Manzanita; and,

WHEREAS, the next quarterly return for January 1, 2020 through March 31, 2020 is due on April 30, 2020; and,

WHEREAS, the City of Manzanita hospitality industry businesses are being severely financially impacted by the COVID-19 virus; now, therefore

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MANZANITA:

Section 1. The deadline to file the transient lodging tax quarterly return for January 1, 2020 through March 31, 2020 is extended to July 31, 2020. Late fees and interest shall not accrue for this return between April 30, 2020 and July 31, 2020.

Section 2. This resolution shall take effect immediately upon its passage.

PASSED by the City Council and signed by me in authentication of its passage this 8th day of April 2020.

Michael Scott, Mayor

ATTEST:

Cynthia Alamillo, City Manager/Recorder

BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR TILLAMOOK COUNTY, OREGON

In the Matter of Extending the)	ORDER
Deadline to File Transient Lodging)	#20-014
Tax Return Due to COVID-19)	
Emergency)	

This matter came before the Tillamook County Board of Commissioners on April 3, 2020. The Board of Commissioners, being fully apprised, finds as follows:

1. Each person or business that collects payment for occupancy of transient lodging is required to register, collect the tax, and file quarterly returns with the Tillamook County Department of Community Development.
2. The next quarterly return for January 1, 2020 through March 31, 2020 is due on April 30, 2020.
3. Under the emergency powers granted by ORS Chapter 401, on March 14, 2020 the Board of Commissioners signed Resolution #R-20-005 designating a State of Emergency within Tillamook County due to the spread of the COVID-19 virus.
4. Tillamook County hospitality industry businesses are being severely financially impacted by the COVID-19 virus.

NOW, THEREFORE, IT IS HEREBY ORDERED THAT:

5. The deadline to file the transient lodging tax quarterly return for January 1, 2020 through March 31, 2020 is extended to July 31, 2020. Late fees and interest shall not accrue for this return between April 30, 2020 and July 31, 2020.

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DATED THIS 3rd day of April, 2020.

THE BOARD OF COMMISSIONERS
FOR TILLAMOOK COUNTY, OREGON

	Aye	Nay	Abstain/Absent
_____ Bill Baertlein, Chair	___	___	___/___
_____ Mary Faith Bell, Vice-Chair	___	___	___/___
_____ David Yamamoto, Commissioner	___	___	___/___

ATTEST: Tassi O'Neil
County Clerk

APPROVED AS TO FORM:

By: _____
Special Deputy

Joel W. Stevens, County Counsel