

La Pine TRT Application Description

The La Pine TRT Committee serves as an extension and at the pleasure of the La Pine City Council; its members are appointed by the council, and the committee makes only recommendations to the council to approve, disapprove, or do as they wish.

The attached document is an application for funding from the City of La Pine's TRT funds. TRT (Transient Room Tax) funds are collected by the city's local hotels, motels, RV parks, lodges, B & B's, and other lodging establishments within the city limits of La Pine.

Each year the TRT Committee meets to evaluate applications from local project and event organizers. The events applied for MUST occur during the fiscal year in which the funds are disbursed. For example, funds applied for in the Winter/Spring of 2011 must be for events which occur during the next fiscal year which begins on July 1, 2011, and runs through June 30, 2012. Applications for events/projects outside this fiscal year window will not be eligible and will not be accepted.

When applying for funding the TRT Committee recommends the applicant review the attached state regulations regarding transient lodging taxes. (Attached)

The application is broken down in to five sections:

- Narrative (20 points)
- Ability to meet funding criteria (20 points)
- Estimates of cost/budget (20 points)
- Appropriateness of Marketing (20 Points)
- Reporting of past events (if an ongoing event) (20 Points) All funding recipients must submit a completed event report within 90 days of your event, activity, or project completion.
- Survey of attendees: An additional ten (10) points will be added to the next fiscal year's application will be awarded to each current year applicant who returns 25 surveys of it's attendees with answers to the following questions:
 - What is your zip code?
 - Did you say overnight in La Pine lodging/camping?
 - Approximately, how much did you spend in La Pine for this activity?

For the Winter/Spring of 2011 (funds to be disbursed in FY 2012) the application period will be from February 14, 2011 – March 18, 2011. Applications received after 5pm March 18th will not be accepted.

**Please return the application to La Pine City Hall located at 51340 Highway 97,
or mail this application to City of La Pine, P.O. Box 3055, La Pine, OR 97739**

Once the applications are received, the committee will evaluate them. Applicants will most likely be asked to attend a TRT Committee meeting to discuss their application with the committee.

Once the evaluation is complete, the committee will make a recommendation to the La Pine City Council as to the recommended funding levels for each event/project.

CITY OF LA PINE TOURISM GRANT APPLICATION

Name of Organization

Mailing Address

Street Address

Name of Contact Person

Contact Phone Number

Contact Email Address

The above organization is (check all applicable):

_____ incorporated non-profit _____ incorporated for-profit _____ special district
_____ other government unit _____ state-wide or regional association
_____ other (specify): _____

Please explain the nature of your organization: _____

On separate 8 ••• x 11 inch paper, please provide typewritten information addressing the following:

A. A narrative statement outlining the nature, timing and details of the organization's proposed tourism-related project, event or activity (statement should not exceed 1 page).

B. Discuss how the proposed tourism-related project, event or activity will meet the tourism grant funding criteria contained on page 2 of this application (you may supply any supplemental materials or background information you wish - there is no limit on length of materials submitted).

C. Please prepare and submit a budget containing the following information: (i) the estimated total cost of the proposed tourism-related project, event or activity; (ii) the specific types of expenditures anticipated; (iii) the amount of TRT funds to be used for each type of expenditure; and (iv) the sources of other revenue necessary to complete the proposed tourism-related project, event or activity.

D. Marketing – Given the goal of bringing in people from at least 50 miles away, or staying at least one night in La Pine, how do you plan to market your project or event to achieve that goal, and to maximize the tourism dollars spent.

E. Reporting – Please provide a detailed report on how your event has performed in the past, and how the infusion of TRT funds will help to sustain or develop your event/project.

A budget document template that meets minimum requirements is attached as part of the application form (see sample in this packet). An electronic version of budget template is available upon request.

The undersigned represents that he or she is authorized to represent the above-referenced organization in connection with this application. To the best of the undersigned's knowledge, the information contained in this application is true, complete and accurate.

Signature: _____

Title: _____ **Date:** _____

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or mail this application to City of La Pine, P.O. Box 3055, La Pine, OR 97739
CITY OF LA PINE TOURISM GRANT FUNDING CRITERIA**

1. Demonstrate how the proposed tourism-related project, event or activity will be focused on tourists (as defined under ORS 320.300(10)).
2. Demonstrate how the organization will use TRT funds for one or more of the following purposes: (i) advertising, publicizing or distributing information for the purpose of attracting and welcoming tourists; (ii) conducting strategic planning and research necessary to stimulate future tourism development; (iii) marketing special events and festivals designed to attract tourists; (iv) operating a tourism promotion agency (as defined under ORS 320.300(8)); and/or (v) developing, constructing or operating a tourism-related facility (as defined under ORS 320.300(9)).
3. Demonstrate how the proposed tourism-related project, event or activity will promote local tourism and describe the beneficial results for the City of La Pine, including, but not limited to, any or all of the elements: (i) increase in tourist dollars spent in the City of La Pine; (ii) increase in overnight stays in hotels, motels, RV parks, inns, Bed and Breakfast establishments and other accommodations subject to the transient room tax and located within the City of La Pine; (iii) increase in tourist visits to business establishments within the City of La Pine; (iv) increase in publicity about the City of La Pine as a tourist destination; and (v) other primary or secondary benefits of increased tourism in the City of La Pine or the surrounding local area.
4. Demonstrate how the applicant organization does or plans to comply with all applicable local, state and federal laws, ordinances and regulations relating to the organization and their proposed project, event, or tourism activities.

CITY OF LA PINE TOURISM GRANT APPLICATION INFORMATION

Tourism Grant Applications may be submitted to the City of La Pine by any organization interested in promoting tourism in the City of La Pine.

Applications may be mailed or delivered to La Pine City Hall, but must be received by the City no later than Friday, March 18, 2011 at 5 pm. Postmarks will be accepted.

The City of La Pine Tourism Committee will review all applications, schedule proposal presentations, and conduct site visits, as appropriate. The Tourism Committee will then discuss the various proposals and score them on a point scale based on how well the proposals meet the grant funding criteria. The Tourism Committee will then make a recommendation to the La Pine City Council for allocation of TRT funds for the 2011-2012 budget year.

If an organization meets the applicable criteria and is selected by the City Council to receive TRT funds, the organization will be required to enter into a written agreement with the City of La Pine. The agreement will provide, among other things, the terms and conditions under which the City of La Pine will disburse TRT funds to the organization.

If you have any questions about the application materials, time lines or application process, please contact the La Pine City Clerk, Patti Morgan at 541-536-1432.

City of La Pine Tourism Grant Follow Up

Date: _____

Name of Organization: _____

Date of Event/Project Completion: _____

Amount of Tourism Grant received: _____

Amount of Tourism Grant Spent: _____

Itemize listing description and amounts

Do you consider this event/project a success: _____

Why: _____

Will you be holding this event/project again: _____

When: _____

Estimate how many out-of-area (50 miles or more) tourists attended this event or will benefit from this project _____

Estimate how many out-of-area tourists spent at least one night in a La Pine Motel, RV space or Campground during your Event: _____

THIS REPORT MUST BE COMPLETED AND SUBMITTED TO THE CITY OF LA PINE WITHIN 90 DAYS OF COMPLETION OF YOUR EVENT OR PROJECT.

TOURISM GRANT PROPOSAL JULY 1, 2010 – JUNE 30, 2011
TRT REVENUE REQUESTED

Purpose	Amount
Tourism Promotion	\$60,167.00
Total TRT Revenue Request	\$60,167.00

SAMPLE

PROPOSED EXPENDITURE OF TRT FUNDS
Proposed Use(s)

Proposed Use(s)	Estimated Cost	\$\$ Amount of TRT Funds to be Used	Estimated % of Total Cost Paid by TRT Funds	Revenue Source(s) for Remainder of Item Cost
Project Name				
<i>Operate Official Visitor Center</i> (see addendum for expense detail)	\$38,283.00	\$38,283.00	100.0%	N/A
<i>Tourism Guide Publication</i>	\$9,750.00	\$4,875.00	50.0%	Chamber Sponsors
<i>Dedicated Tourism Website</i>	\$3,000.00	\$3,000.00	100.0%	N/A
<i>Tourism 18 Month Photo Calendar</i>	\$2,225.00	\$1,750.00	78.7%	Chamber Sponsors
Visitor Center Total Project Cost	\$53,258.00	\$47,908.00	90.0%	
<i>La Pine Centennial Celebration & Combined Tourism Marketing Campaign - 7 Major Events</i>	\$19,478.00		62.9%	Sponsorships
Total Project Cost		\$67,386.00	82.7%	

SAMPLE

TOTAL \$ REQUEST FOR TRT FUNDS
% REQUESTED OF CITY TRT FUNDS

\$60,167.00
Unknown

TRANSIENT LODGING TAXES

(Definitions)

320.300 Definitions for ORS 320.300 to 320.350. As used in ORS 320.300 to 320.350:

(1) “Collection reimbursement charge” means the amount a transient lodging provider may retain as reimbursement for the costs incurred by the provider in collecting and reporting a transient lodging tax and in maintaining transient lodging tax records.

(2) “Conference center” means a facility that:

(a) Is owned or partially owned by a unit of local government, a governmental agency or a nonprofit organization; and

(b) Meets the current membership criteria of the International Association of Conference Centers.

(3) “Convention center” means a new or improved facility that:

(a) Is capable of attracting and accommodating conventions and trade shows from international, national and regional markets requiring exhibition space, ballroom space, meeting rooms and any other associated space, including but not limited to banquet facilities, loading areas and lobby and registration areas;

(b) Has a total meeting room and ballroom space between one-third and one-half of the total size of the center’s exhibition space;

(c) Generates a majority of its business income from tourists;

(d) Has a room-block relationship with the local lodging industry; and

(e) Is owned by a unit of local government, a governmental agency or a nonprofit organization.

(4) “Local transient lodging tax” means a tax imposed by a unit of local government on the sale, service or furnishing of transient lodging.

(5) “State transient lodging tax” means the tax imposed under ORS 320.305.

(6) “Tourism” means economic activity resulting from tourists.

(7) “Tourism promotion” means any of the following activities:

(a) Advertising, publicizing or distributing information for the purpose of attracting and welcoming tourists;

(b) Conducting strategic planning and research necessary to stimulate future tourism development;

(c) Operating tourism promotion agencies; and

(d) Marketing special events and festivals designed to attract tourists.

(8) “Tourism promotion agency” includes:

(a) An incorporated nonprofit organization or governmental unit that is responsible for the tourism promotion of a destination on a year-round basis.

(b) A nonprofit entity that manages tourism-related economic development plans, programs and projects.

(c) A regional or statewide association that represents entities that rely on tourism-related business for more than 50 percent of their total income.

(9) “Tourism-related facility”:

(a) Means a conference center, convention center or visitor information center; and

(b) Means other improved real property that has a useful life of 10 or more years and has a substantial purpose of supporting tourism or accommodating tourist activities.

(10) "Tourist" means a person who, for business, pleasure, recreation or participation in events related to the arts, heritage or culture, travels from the community in which that person is a resident to a different community that is separate, distinct from and unrelated to the person's community of residence, and that trip:

- (a) Requires the person to travel more than 50 miles from the community of residence; or
- (b) Includes an overnight stay.

(11) "Transient lodging" means:

- (a) Hotel, motel and inn dwelling units that are used for temporary overnight human occupancy;
- (b) Spaces used for parking recreational vehicles or erecting tents during periods of human occupancy; or
- (c) Houses, cabins, condominiums, apartment units or other dwelling units, or portions of any of these dwelling units, that are used for temporary human occupancy.

(12) "Unit of local government" has the meaning given that term in ORS 190.003.

(13) "Visitor information center" means a building, or a portion of a building, the main purpose of which is to distribute or disseminate information to tourists. [Formerly 305.824; 2005 c.187 §1]

320.302 Certain terms defined by rule. The Department of Revenue may by rule define "dwelling unit," "nonprofit facility," "temporary human occupancy" and other terms for purposes of ORS 320.300 to 320.350. [2005 c.187 §5]

(State Transient Lodging Tax)

320.305 Rate of tax; provider reimbursement. (1) A tax of one percent is imposed on any consideration rendered for the sale, service or furnishing of transient lodging. The tax imposed by this subsection shall be in addition to and not in lieu of any local transient lodging tax. The tax shall be collected by the transient lodging provider.

(2) The transient lodging provider shall withhold five percent of the amount the provider collects under subsection (1) of this section for the purpose of reimbursing the provider for the cost of tax collection, record keeping and reporting. [2003 c.818 §2]

320.308 Exemptions. The following are exempt from the state transient lodging tax:

(1) A dwelling unit in a hospital, health care facility, long term care facility or any other residential facility that is licensed, registered or certified by the Department of Human Services or the Oregon Health Authority;

(2) A dwelling unit in a facility providing treatment for drug or alcohol abuse or providing mental health treatment;

(3) A dwelling unit that is used by members of the general public for temporary human occupancy for fewer than 30 days per year;

(4) A dwelling unit, the consideration for which is funded through a contract with a government agency and the purpose of which is to provide emergency or temporary shelter;

(5) A dwelling unit at a nonprofit youth or church camp, nonprofit conference center or other nonprofit facility; or

(6) A dwelling unit that is leased or otherwise occupied by the same person for a consecutive period of 30 days or more during the year. The requirements of this subsection are satisfied even if the physical dwelling unit changes during the consecutive period, if:

(a) All dwelling units occupied are within the same facility; and

(b) The person paying consideration for the transient lodging is the same person throughout the consecutive period. [2005 c.187 §3; 2009 c.595 §206]

Note: 320.308 was added to and made a part of 320.300 to 320.350 by legislative action but was not added to any smaller series therein. See Preface to Oregon Revised Statutes for further explanation.

320.310 Records and statements. Every transient lodging provider responsible for collecting the tax imposed by ORS 320.305 shall keep records, render statements and comply with rules adopted by the Department of Revenue with respect to the tax. The records and statements required by this section must be sufficient to show whether there is a tax liability under ORS 320.305. [2003 c.818 §3]

320.315 Due date and form of returns; payment of tax. (1) Every transient lodging provider is responsible for collecting the tax imposed under ORS 320.305 and shall file a return with the Department of Revenue, on or before the last day of the month following the end of each calendar quarter, reporting the amount of tax due during the quarter. The department shall prescribe the form of the return required by this section. The rules of the department shall require that returns be made under penalties for false swearing.

(2) When a return is required under subsection (1) of this section, the transient lodging provider required to make the return shall remit the tax due to the department at the time fixed for filing the return. [2003 c.818 §4]

320.320 Refunds. If the amount paid by the transient lodging provider to the Department of Revenue under ORS 320.315 exceeds the amount of tax payable, the department shall refund the amount of the excess with interest thereon at the rate established under ORS 305.220 for each month or fraction of a month from the date of payment of the excess until the date of the refund. A refund may not be made to a transient lodging provider who fails to claim the refund within two years after the due date for filing the return to which the claim for refund relates. [2003 c.818 §5]

320.325 Amounts held in trust; enforcement. (1) Every transient lodging provider required to collect the tax imposed by ORS 320.305 shall be deemed to hold the amount collected in trust for the State of Oregon and for payment to the Department of Revenue in the manner and at the time provided by ORS 320.315.

(2) At any time the transient lodging provider required to collect the tax fails to remit any amount deemed to be held in trust for the State of Oregon, the department may enforce collection by the issuance of a distraint warrant for the collection of the delinquent amount and all penalties, interest and collection charges accrued thereon. The warrant shall be issued, docketed and proceeded upon in the same manner and shall have the same force and effect as is prescribed with respect to warrants for the collection of delinquent income taxes. [2003 c.818 §6]

320.330 Applicability of other provisions of law. Unless the context requires otherwise, the provisions of ORS chapters 305, 314 and 316 as to the audit and examination of reports and returns, confidentiality of reports and returns, determination of deficiencies, assessments, claims for refunds, penalties, interest, jeopardy assessments, warrants, conferences and appeals to the Oregon Tax Court, and procedures relating thereto, apply to ORS 320.305 to 320.340, the same as if the tax were a tax imposed upon or measured by net income. All such provisions apply to the taxpayer liable for the tax and to the transient lodging provider required to collect the tax. As to any amount collected and required to be remitted to the Department of Revenue, the tax shall be considered a tax upon the transient lodging provider required to collect the tax and that provider shall be considered a taxpayer. [2003 c.818 §7]

320.335 Distribution of revenues. All moneys received by the Department of Revenue pursuant to ORS 320.305 to 320.340, and interest thereon, shall be paid to the State Treasurer to be held in a suspense account established under ORS 293.445. After the payment of refunds:

(1) Moneys necessary to reimburse the Department of Revenue for the actual costs incurred by the department in administering the state transient lodging tax, not to exceed two percent of state transient lodging tax collections, are continuously appropriated to the department; and

(2) The balance of the moneys received shall be transferred to the account of the Oregon Tourism Commission established under ORS 284.131. The moneys transferred under this subsection are continuously appropriated to the Oregon Tourism Commission for the purposes set forth in ORS 284.131. [2003 c.818 §8]

320.340 Exemption from public records law. (1) Public records of moneys received by the Department of Revenue pursuant to ORS 320.305 to 320.340 are exempt from disclosure under ORS 192.410 to 192.505. Nothing in this section shall limit the use that can be made of such information for regulatory purposes or its use and admissibility in any enforcement proceedings.

(2) If a conflict is found to exist between subsection (1) of this section and ORS 314.835, ORS 314.835 controls. [2003 c.818 §8a]

(Local Transient Lodging Taxes)

320.345 Lodging provider collection reimbursement charges. (1) On or after January 1, 2001, a unit of local government that imposed a local transient lodging tax on December 31, 2000, and allowed a transient lodging provider to retain a collection reimbursement charge on that tax, may not decrease the percentage of local transient lodging taxes that is used to fund collection reimbursement charges.

(2) A unit of local government that imposes a new local transient lodging tax on or after January 1, 2001, shall allow a transient lodging provider to retain a collection reimbursement charge of at least five percent of all collected local transient lodging tax revenues. The percentage of the collection reimbursement charge may be increased by the unit of local government.

(3) A unit of local government that increases a local transient lodging tax on or after January 1, 2001, shall allow a transient lodging provider to retain a collection reimbursement charge of at least five percent of all collected local transient lodging tax revenues. The collection reimbursement charge shall apply to all collected local transient lodging tax revenues, including

revenues that would have been collected without the increase. The percentage of the collection reimbursement charge may be increased by the unit of local government.

(4) A unit of local government may not offset the loss of local transient lodging tax revenues caused by collection reimbursement charges required by this section by:

- (a) Increasing the rate of the local transient lodging tax;
- (b) Decreasing the percentage of total local transient lodging tax revenues used to fund tourism promotion or tourism-related facilities; or
- (c) Increasing or imposing a new fee solely on transient lodging providers or tourism promotion agencies that are funded by the local transient lodging tax. [2003 c.818 §10]

320.347 Alternative remittance of receipts from tax on camping and recreational vehicle spaces. (1) Except as provided in this section, a unit of local government that imposes a tax on the rental of privately owned camping or recreational vehicle spaces shall, regardless of a schedule imposed by the unit of local government for remitting tax receipts, allow a transient lodging provider to hold the tax collected until the amount of money held by the provider equals or exceeds \$100.

(2) Once the amount held by a transient lodging provider equals or exceeds \$100, or by December 31 of each year if the \$100 threshold is not met, the provider shall remit the tax collected at the next following reporting period established by the unit of local government for payment of the tax.

(3) A unit of local government may not assess any penalty or interest against a transient lodging provider that withholds payments pursuant to this section. [2005 c.610 §4]

320.350 Tax moratorium; exceptions; uses of revenues. (1) A unit of local government that did not impose a local transient lodging tax on July 1, 2003, may not impose a local transient lodging tax on or after July 2, 2003, unless the imposition of the local transient lodging tax was approved on or before July 1, 2003.

(2) A unit of local government that imposed a local transient lodging tax on July 1, 2003, may not increase the rate of the local transient lodging tax on or after July 2, 2003, to a rate that is greater than the rate in effect on July 1, 2003, unless the increase was approved on or before July 1, 2003.

(3) A unit of local government that imposed a local transient lodging tax on July 1, 2003, may not decrease the percentage of total local transient lodging tax revenues that are actually expended to fund tourism promotion or tourism-related facilities on or after July 2, 2003. A unit of local government that agreed, on or before July 1, 2003, to increase the percentage of total local transient lodging tax revenues that are to be expended to fund tourism promotion or tourism-related facilities, must increase the percentage as agreed.

(4) Notwithstanding subsections (1) and (2) of this section, a unit of local government that is financing debt with local transient lodging tax revenues on November 26, 2003, must continue to finance the debt until the retirement of the debt, including any refinancing of that debt. If the tax is not otherwise permitted under subsection (1) or (2) of this section, at the time of the debt retirement:

(a) The local transient lodging tax revenue that financed the debt shall be used as provided in subsection (5) of this section; or

(b) The unit of local government shall thereafter eliminate the new tax or increase in tax otherwise described in subsection (1) or (2) of this section.

(5) Subsections (1) and (2) of this section do not apply to a new or increased local transient lodging tax if all of the net revenue from the new or increased tax, following reductions attributed to collection reimbursement charges, is used consistently with subsection (6) of this section to:

(a) Fund tourism promotion or tourism-related facilities;
(b) Fund city or county services; or
(c) Finance or refinance the debt of tourism-related facilities and pay reasonable administrative costs incurred in financing or refinancing that debt, provided that:

(A) The net revenue may be used for administrative costs only if the unit of local government provides a collection reimbursement charge; and

(B) Upon retirement of the debt, the unit of local government reduces the tax by the amount by which the tax was increased to finance or refinance the debt.

(6) At least 70 percent of net revenue from a new or increased local transient lodging tax shall be used for the purposes described in subsection (5)(a) or (c) of this section. No more than 30 percent of net revenue from a new or increased local transient lodging tax may be used for the purpose described in subsection (5)(b) of this section. [2003 c.818 §11]

PENALTIES

320.990 Penalties. Violation of any provision of ORS 320.005 to 320.150 by any person is punishable, upon conviction, by a fine of not more than \$500, or by imprisonment in the county jail for not more than six months, or by both. Justice courts have concurrent jurisdiction with the circuit courts of any prosecution provided for in this subsection. [Amended by 1955 c.574 §7; 1971 c.743 §356; 1999 c.501 §10; 2005 c.94 §99]
