

**RESOLUTION NO. 2017-73**

**RESOLUTION ESTABLISHING TRANSIENT LODGING TAX FUND  
AND THE PURPOSE OF THE FUND**

**WHEREAS**, the City of Forest Grove has established a City Transient Lodging Tax (TLT) for the purpose of promoting local tourism based on recommendations from the Tourism Ad-Hoc Committee; and

**WHEREAS**, the City wants to separately account for the revenues collected from this tax and the expenditures made from the taxes collected.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY OF FOREST GROVE AS FOLLOWS:**

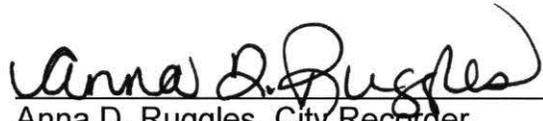
**Section 1.** The City Council hereby establishes the Transient Lodging Tax Fund.

**Section 2.** All revenues collected from this tax and expenditures made from the taxes collected will be accounted for in this Fund.

**Section 3.** All revenues collected from this tax will be used to promote tourism functions.

**Section 4.** This resolution is effective immediately upon its enactment by the City Council.

**PRESENTED AND PASSED** this 27th day of November, 2017.

  
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Anna D. Ruggles, City Recorder

**APPROVED** by the Mayor this 27<sup>th</sup> day of November, 2017.

  
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Peter B. Truax, Mayor



*A place where families and businesses thrive.*

CITY RECORDER USE ONLY:	
AGENDA ITEM #:	9
MEETING DATE:	11/27/17
FINAL ACTION:	Res 2017-73 as amended

**CITY COUNCIL STAFF REPORT**

**TO:** City Council

**FROM:** Jesse VanderZanden, City Manager

**MEETING DATE:** November 27, 2017

**PROJECT TEAM:** Paul Downey, Administrative Service Director  
Jeff King, Economic Development Program Coordinator

**SUBJECT TITLE:** Resolution Establishing a Transient Lodging Tax Fund

<b>ACTION REQUESTED:</b>	<input type="checkbox"/> Ordinance	<input type="checkbox"/> Order	<input checked="" type="checkbox"/> Resolution	<input type="checkbox"/> Motion	<input type="checkbox"/> Informational
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*X all that apply*

**ISSUE STATEMENT:** The City Council has approved an ordinance establishing a City Transient Lodging Tax (TLT) for the purpose of promoting local tourism. The taxes to be collected and the expenditures to be paid from the taxes collected are to be accounted for separately to ensure that the TLT is used exclusively for tourism. Staff has prepared a resolution for Council consideration to establish the TLT Fund.

**BACKGROUND:** Ensuring the revenues and expenditures for the TLT are accounted for separately was discussed during the process to adopt the TLT ordinance. Staff also discussed presenting a resolution at this meeting to establish three program areas: 1) Part-time Tourism Coordinator; 2) Capital Projects Fund; and 3) Promotions and Events Development Fund. Staff is not bringing the latter resolution forward at this time but did include in the resolution that the TLT is to be used exclusively for tourism based on the final recommendations of the Tourism Ad-Hoc Committee. That wording will allow for the most flexibility as the tourism program develops.

Staff has drafted a resolution established a TLT Fund that will separately account for all revenues collected from this tax and expenditures made from the taxes collected. The resolution also states that all TLT collected will be used exclusively for tourism based on the final recommendations of the Tourism Ad-Hoc Advisory Committee.

**FISCAL IMPACT:** Staff estimates the annual TLT revenue will be approximately \$95,000.

**STAFF RECOMMENDATION:** Staff recommends the City Council approve the attached resolution establishing the TLT Fund.

**ATTACHMENT(s):** Resolution Establishing the TLT Fund