

TRANSIENT LODGING TAX

KLAMATH TRIBAL CODE

Title 5 Chapter 37

**Adopted August 31, 2019
by
General Council Resolution 2019-003**

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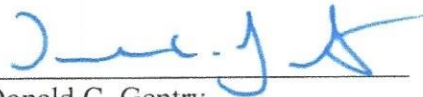
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Title 5 Chapter 37


- 37.01 Authority.** This Transient Lodging Tax ordinance is adopted pursuant to the authority vested in the Klamath Tribes General Council by virtue of its inherent sovereignty as an Indian tribal government and Article VI of the Constitution of the Klamath Tribes that provides that the General Council has the power to adopt and enforce ordinances providing for the maintenance of law and order, and to exercise all other reserved powers.
- 37.02 Purpose.** The purpose of this sub-chapter is to establish a Klamath Tribes permanent Transient Lodging Tax on Klamath Tribal Lands. Revenue from the tax will support essential tribal government services and land acquisition.
- 37.03 Definitions.**
- (a) "Occupancy". The use or possession, or the right to the use or possession, of a unit within a Transient Lodging Facility.
 - (b) "Rent". Total amount charged for a unit and is deemed to have been received on a daily basis as the unit is rented.
 - (c) "Tribal Member". Enrolled member of the Klamath Tribes.
 - (d) "Tribe". The Klamath Tribes.
 - (e) "Unit". Any room, space or area in any part of a Transient Lodging Facility.
- 37.04 Imposition and Rate of Tax.** The tax rate shall be imposed at a rate of eight percent (8%) of the rent associated with the opportunity to use the unit. The tax shall be applicable to the amount charged for occupancy of the Unit only, and not to charges for ancillary services. The Tribal Council may adjust the tax rate by a duly adopted resolution.
- 37.05 Exemptions.** This tax shall not be imposed on the following which shall be the only exemptions.
- (a) Enrolled Members of the Klamath Tribes.
 - (b) Any occupant for more than thirty consecutive calendar days (a person who pays for lodging on a monthly basis, irrespective of the number of days in such month, shall not be deemed a transient);
 - (c) Any occupant whose rent is paid by the Tribe.
- 37.06 Severability.** If any provision in this ordinance, shall be in the future, be declared invalid by a court of competent jurisdiction, the invalid portion shall be severed and the remaining provision shall continue in full force and effect.

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Certification

We, the undersigned, Tribal Council Chairman and Secretary of the Klamath Tribes, do hereby certify that at a Regular General Council meeting held on the 31st day of August, 2019, with a quorum present, the General Council took action and duly adopted this Ordinance by a vote of 28 for, 12 opposed, and 4 abstentions by General Council Resolution _____.


Donald C. Gentry
Chairman
The Klamath Tribes


Roberta Frost
Secretary
The Klamath Tribes

Legislative History:

Originally adopted by the Klamath Tribes General Council on August 31, 2019 pursuant to General Council Resolution 2019-003.



The Klamath Tribes Tribal Council

General Council Resolution #2019-003

GENERAL COUNCIL RESOLUTION APPROVING THE TRANSIENT LODGING TAX ORDINANCE, TITLE 5, CHAPTER 37 OF THE KLAMATH TRIBAL CODE

WHEREAS, The Klamath and Modoc Tribes and the Yahooskin Band of Snake Indians signed the Treaty of 1864 establishing the Klamath Reservation; and

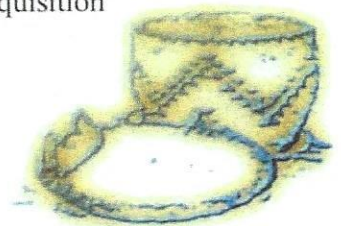
WHEREAS, The General Council of the Klamath membership is the governing body of the Tribes, by the authority of the Constitution of the Klamath Tribes (Article VI & VII section IV E) as approved by the General Council and most recently amended on September 26, 2013; and

WHEREAS, The Klamath Indian Tribes Restoration Act of August 27, 1986 (P.L. 99-398) restored the Federal government-to-government recognition to the Sovereign Government of the Klamath Tribes; and

WHEREAS, The Klamath Tribes' Tribal Council is the elected governmental body of the Klamath Tribes and has been delegated the authority to direct the day-to-day business and governmental affairs of the Klamath Tribes under the general guidance of the General Council (Constitution, Article VII, section I; Tribal Council by-laws, Article I); and

WHEREAS, The Klamath Tribes have the inherent sovereign authority to enact laws and the Klamath Tribes have exclusive authority to impose hotel occupancy taxes on all patrons, including non-Indians, who stay at tribally-owned hotels located within the territorial jurisdiction of the Klamath Tribes.

WHEREAS, The Klamath Tribes General Council has determined that the Transient Lodging Tax Ordinance as drafted best meets the needs of the Klamath Tribes for ensuring a revenue stream to fund essential government services and land acquisition within the territorial jurisdiction of the Klamath Tribes.

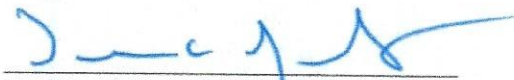


WHEREAS, Disbursements of the Transient Lodging Tax revenue will be approved by the General Council;

NOW, THEREFORE BE IT RESOLVED, The Klamath Tribes General Council hereby adopts the Klamath Tribes Transient Lodging Tax Ordinance, Klamath Tribal Code Title 5, Chapter 37 as presented to the General Council on August 31, 2019.

CERTIFICATION

We, the undersigned, Tribal Council Chairman and Secretary of the Klamath Tribes do hereby certify that at a "Regular" General Council meeting held on the 31st day of August, 2019 where a quorum was present, the Tribal Council duly adopted this Resolution by a vote of 31 for 4 opposed, and 1 abstention/s.



Donald C. Gentry, Chairman
The Klamath Tribes



Roberta K. Frost, Secretary
The Klamath Tribes

