

FILED
WASCO COUNTY

2010 SEP -1 P 1:41

KAREN LEBRETON COATS
COUNTY CLERK

IN THE BOARD OF COUNTY COMMISSIONERS
OF THE STATE OF OREGON

IN AND FOR THE COUNTY OF WASCO

IN THE MATTER OF ESTABLISHING AN)
ORDINANCE LEVYING AN ONE (1))
PERCENT TRANSIENT LODGING TAX;) ORDINANCE
PROVIDING FOR THE ADMINISTRATION) #10-005
AND COLLECTION OF THE TAX; AND)
PROVIDING PENALTIES.)

THE PEOPLE OF THE COUNTY OF WASCO COUNTY, OREGON,
ORDAINS AS FOLLOWS:

SECTION 1. TITLE.

This Ordinance shall be known as the Transient Lodging Tax
Ordinance of Wasco County, Oregon.

SECTION 2. DEFINITIONS.

Except where the context otherwise requires, the definitions given in
this section govern the construction of this Ordinance.

- (1) "Accrual accounting" means a system of accounting which the
operator enters the rent due from a transient on his records
when the rent is earned, whether or not it is paid.

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- (2) "Cash accounting" means a system of accounting in which the operator does not enter the rent due from a transient on his records until the rent is paid.
- (3) "Board" means the Board of County Commissioners of Wasco County, Oregon.
- (4) "Hotel" means any structure or portion of any structure which is occupied, intended for transient occupancy, or designed for transient occupancy for 30 days or less, for dwelling, lodging, or sleeping purposes. "Hotel" includes any hotel, inn, motel, studio hotel, bed and breakfast, resort, lodge, guest ranch, cabin, RV sites in RV parks or campgrounds, and tent sites and yurts in private and public campgrounds.
- (5) "Occupancy" means the use or possession, or the right to use or possession of any room or rooms in a hotel, and recreational vehicle park for lodging or sleeping purposes.
- (6) "Operator" means the person who is proprietor of a hotel in any capacity. Where the operator performs his character other than an employee, the managing agent functions through a managing agent of any type or character other than an employee, the managing agent shall also be deemed an operator for the purposes of this Ordinance and shall have the same duties and liabilities as his principal. Compliance with the

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provisions of this Ordinance by either the principal or the managing agent shall be considered to be compliance by both.

- (7) "Person" means any individual, partnership, corporation, or association, or other legal entity.
- (8) "Rent" means the consideration charged, whether or not received by the operator, for the occupancy of space in a hotel valued in money, goods, labor, credits, property or other consideration valued in money, without any deduction.
- (9) "Rent package plan" means the consideration charged for both food and rent where a single rate is made for the total of both. The amount applicable to rent for determination of transient lodging tax under this Ordinance shall be the same charge made for rent when not a part of a package plan.
- (10) "Tax administrator" means the Treasurer of Wasco County, or his designee.
- (11) "Tax" means either the tax payable by the transient or the aggregate amount of taxes due from an operator during the period for which he is required to report his collections.
- (12) "Transient" means any individual who exercises occupancy or is entitled to occupancy in a hotel for a period of 30 consecutive calendar days, or less, counting portions of calendar days as full days. The day a transient checks out of the hotel shall not be included in determining the 30-day period if the transient is

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1 not charged rent for that day by the operator. Any such
2 individual so occupying space in a hotel shall be deemed to be
3 a transient until the period of 30 days has expired, unless there
4 is an agreement in writing between the operator and the
5 occupant providing for a longer period of occupancy.
6

7 SECTION 3. TAX IMPOSED.

8 For the privilege of occupancy in any hotel, on and after the effective
9 date of this Ordinance, each transient shall pay a tax in the amount of one
10 percent (1%) of the rent charged by the operator. One percent (1%) of the
11 Transient Lodging Tax collected shall be allocated for the retirement of the
12 bond indebtedness at the Columbia Gorge Discovery Center, which Wasco
13 County is responsible to pay. Upon retirement of the debt or upon receipt of
14 adequate revenue to retire the debt, whichever comes first, the Transient
15 Lodging Tax Ordinance shall become null and void. If alternate funding is
16 identified, the Board of County Commissioners may declare the Ordinance
17 null and void at any time prior to the retirement of the full debt. The tax
18 constitutes a debt owed by the transient to the County which is extinguished
19 only by payment to the operator or to the County. The transient shall pay the
20 tax to the operator of the hotel at the time the rent is paid. The operator shall
21 enter the tax on his records when rent is collected, if the operator keeps his
22 records on the cash accounting basis, and when earned, if the operator
23 keeps his records on the accrual accounting basis. If rent is paid in
24 installments, a proportionate share of the tax shall be paid by the transient to
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1 the operator with each installment. If for any reason the tax due is not paid to
2 the operator of the hotel, the tax administrator may require that such tax shall
3 be paid directly to the County. In all cases, the rent paid or charged for
4 occupancy shall exclude the sale of any goods, services and commodities,
5 other than the furnishing of rooms, accommodations, and parking space in
6 recreational vehicle parks or campgrounds.
7

8 SECTION 4. COLLECTION OF TAX BY OPERATOR; RULES FOR
9 COLLECTION.

- 10 (1) Every operator renting rooms in this County, the occupancy of
11 which is not exempted under the terms of this Ordinance, shall
12 collect a tax from the occupant. The tax collected or accrued
13 by the operator constitutes a debt owed by the operator to the
14 County.
15
16 (2) In all cases of credit or deferred payment of rent, the payment
17 of tax to the operator may be deferred until the rent is paid, and
18 the operator shall not be liable for the tax until credits are paid
19 or deferred payments are made.
20
21 (3) Under the supervision of the County Administrative Officer,
22 the tax administrator shall enforce the provision of this
23 Ordinance and shall have the power to adopt rules and
24 regulations not inconsistent with this Ordinance as may be
25 necessary to aid in the enforcement.

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1 SECTION 5. OPERATOR'S DUTIES.

2 Each operator shall collect the tax imposed by this Ordinance at the
3 same time as the rent is collected from every transient. The amount of tax
4 shall be separately stated upon the operator's records and any receipt
5 rendered by the operator. No operator shall advertise that the tax or any part
6 of the tax will be assumed or absorbed by the operator, or that it will not be
7 added to the rent, or that, when added, any part will be refunded, except in
8 the manner provided by this Ordinance.
9

10 SECTION 6. EXEMPTIONS.

11 No tax imposed under this Ordinance shall be imposed upon:

- 12 (1) Any occupant for more than 30 successive calendar days.
13 (2) Any person who pays for lodging on a monthly basis,
14 irrespective of the number of days in such month.
15 (3) Any occupant whose rent is of a value less than \$2.00 per day.
16 (4) Any person who rents a private home, vacation cabin or like
17 facility from any owner who rents the facility incidentally to his
18 own use thereof.
19 (5) Any occupant whose rent is paid for a hospital room or to a
20 medical clinic, convalescent home or home for aged people.
21 (6) An employee of the federal government, while on federal
22 business, whose room is procured and paid for directly by the
23 federal government, through a purchase order or other form of
24 procurement and with a government check. If the federal
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1 employee pays for a room personally, the employee is not
2 exempt and the tax must be paid, even if the employee is in
3 Wasco County on federal business.

- 4 (7) Non-profit or charitable organizations which provide a voucher
5 for temporary housing assistance.
6

7 SECTION 7. REGISTRATION OF OPERATOR; FORM AND
8 CONTENTS; EXECUTION; CERTIFICATION OF AUTHORITY.

9 Every person engaging or about to engage in business as an operator
10 of a hotel in this County shall register with the tax administrator on a form
11 provided by him. Operators engaged in business at the time this Ordinance
12 is adopted must register not later than 20 calendar days after passage of this
13 Ordinance. Operators starting business after this Ordinance is adopted must
14 register within 20 calendar days after commencing business. The privilege of
15 registration after the date of imposition of such tax shall not relieve any
16 person from the obligation of payment or collection of the tax, regardless of
17 registration. The registration shall set forth the name under which an
18 operator transacts or intends to transact business, the location of his place or
19 places of business and such other information to facilitate the collection of
20 the tax as the tax administrator may require. The registration shall be signed
21 by the operator. The tax administrator shall, within 20 days after registration,
22 issue without charge a certificate of authority to each registrant to collect the
23 tax from the occupant, together with a duplicate thereof for each additional
24 place of business for each registrant. Certificates shall be non-assignable
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1 and nontransferable and shall be surrendered immediately to the tax
2 administrator upon the cessation of business at the location named or upon
3 its sale or transfer. Each certificate and duplicate shall state the place of
4 business to which it is applicable and shall be prominently displayed so as
5 readily to be seen and come to the notice of all occupants and person
6 seeking occupancy.
7

8 Said certificate shall, among other things, state the following:

- 9 (1) The name of the operator.
10 (2) The address of the hotel.
11 (3) The date upon which the certificate was issued.
12 (4) "This transient occupancy registration certificate signifies that
13 the person named on the face hereof has fulfilled the
14 requirements of the Transient Lodging Tax Ordinance of
15 Wasco County, Oregon, by registration with the tax
16 administrator for the purpose of collecting from transients the
17 lodging tax imposed by said County and remitting said tax to
18 the tax administrator. This certificate does not authorize any
19 person to conduct any unlawful business or to conduct any
20 lawful business in an unlawful manner, or to operate a hotel
21 without strictly complying with all local applicable laws,
22 including but not limited to those requiring a permit from any
23 board, commission, department or office of the County or
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1 Incorporated Cities. This certificate does not constitute a
2 permit."

3 SECTION 8. DUE DATE; RETURNS AND PAYMENTS.

- 4 (1) The tax imposed by this Ordinance shall be paid by the
5 transient to the operator at the time that rent is paid. All
6 amounts of such taxes collected by any operator are due and
7 payable to the tax administrator on a quarterly basis on the
8 fifteenth day of the month following the end of the quarter for
9 the preceding quarter; and are delinquent on the last day of
10 the month in which they are due. The exception to this
11 requirement is for operators of privately owned camping or
12 recreational vehicle spaces. The taxes collected by these
13 operators are due and payable to the tax administrator as
14 required by ORS 320.347.
15
16 (2) On or before the fifteenth day of the month following each
17 quarter of collection by an operator, he shall file a return for the
18 preceding quarter's tax collections with the tax administrator.
19 The return shall be filed in such form as the tax administrator
20 may prescribe.
21
22 (3) Returns shall show the amount of tax collected or otherwise
23 due for the period for which the return is filed, the total rentals
24 upon which tax was collected or otherwise due, gross receipts
25 of operator amounts, and the amount of rents exempt, if any.
26

- 1 (4) The person required to file the return shall deliver the return,
2 together with payment of the amount of the tax due, to the tax
3 administrator at his office, either by personal delivery or by
4 mail. If the return is mailed, the postmark shall be considered
5 the date of deliver.
6
7 (5) For good cause, the tax administrator may extend the time for
8 filing any return or making payment of any tax, for a period not
9 to exceed one (1) month. No further extension shall be
10 granted, except by the Board of County Commissioners. Any
11 operator to whom an extension is granted shall pay interest at
12 the rate of one (1) percent per month on the amount of tax due
13 without proration for a fraction of a month. If a return is not
14 filed, and the tax and interest due is not paid by the end of the
15 extension of time granted, then the interest shall become a part
16 of the tax for computation of penalties described elsewhere in
17 this Ordinance.
18
19 (6) The tax administrator, if he deems it necessary in order to
20 insure payment or facilitate collection by the County of the
21 amount of taxes in any individual case, may require the filing of
22 returns and the payment of the taxes owed on a periodic basis
23 other than the quarterly basis provided for in this Ordinance.
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1 SECTION 9. PENALTIES AND INTEREST.

2 (1) Original delinquency. Any operator who has not been granted
3 an extension of time for delivery of return and payment of tax
4 due, and who fails to remit any tax imposed by this Ordinance
5 prior to delinquency, shall pay a penalty of ten (10) percent of
6 the amount of the tax due in addition to the amount of the tax.
7

8 (2) Continued delinquency. Any operator who has not been
9 granted an extension of time for delivery of return and payment
10 of tax due, and who has failed to pay any delinquent remittance
11 on or before a period of 30 days following the date on which the
12 remittance first became delinquent, shall pay a second
13 delinquency penalty of fifteen (15) percent of the amount of the
14 tax due, plus the amount of the tax and the ten (10) percent
15 penalty first imposed.
16

17 (3) Fraud. If the tax administrator determines that the nonpayment
18 of any remittance due under this Ordinance is due to fraud or
19 intent to evade the provisions thereof, a penalty of twenty-five
20 (25) percent of the amount of the tax shall be added thereto in
21 addition to the penalties stated in (Subsections (1) and (2) of
22 this Section).
23

24 (4) Interest. In addition to the penalties imposed, any operator who
25 fails to remit any tax imposed by this Ordinance shall pay
26 interest at the rate of one (1) percent per month or fraction

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1 thereof, without proration for portions of a month, on the
2 amount of the tax due, exclusive of penalties, from the date on
3 which the remittance first became delinquent until paid.

4 (5) Penalties merged with tax. Every penalty imposed and such
5 interest as accrues under the provisions of this section shall be
6 merged with and become a part of the tax herein required to be
7 paid.

8
9 (6) Petition for waiver. Any operator who fails to deliver the return
10 and pay the tax herein levied within the time herein stated shall
11 pay the penalties herein stated; provided, however, the
12 operator may petition the Board of County Commissioners for
13 waiver and refund of the penalty or any portion thereof, and the
14 Board may, if a good and sufficient reason is shown, waive all
15 or a portion of the penalty, and direct that the entire penalty or a
16 portion thereof be refunded to the operator.
17

18 SECTION 10. DEFICIENCY DETERMINATIONS; FRAUD;
19 EVASION; OPERATOR DELAY.

20 (1) Deficiency determination. If the tax administrator determines
21 that a tax return required by this Ordinance is incorrect, he may
22 compute and determine the amount required to be paid upon
23 the basis of the facts contained in the return, or upon the basis
24 of any relevant information within his possession or that may
25 come into his possession. One or more deficiency
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1 determinations may be made of the amount due for one or
2 more periods, and the amount so determined shall be due and
3 payable immediately upon service of notice as herein provided,
4 after which the amount determined is delinquent. Penalties on
5 deficiencies shall be applied as set forth in Section 9.
6

7 (a) In making a deficiency determination, the tax
8 administrator may offset overpayment, if any, which may
9 have been previously made, against any underpayment
10 for a subsequent period or periods, or against penalties,
11 and interest, on the underpayment. The interest on
12 underpayments shall be computed in the manner set
13 forth in Section 9.
14

15 (b) The tax administrator shall give to the operator or
16 occupant a written notice of his determination. The
17 notice may be served personally or by mail. If by mail,
18 the notice shall be addressed to the operator at his
19 address as it appears in the records of the tax
20 administrator. In case of service by mail of any notice
21 required by this Ordinance, the service is complete at
22 the time of deposit in the United States Post Office.
23

24 (c) Except in the case of fraud, intent to evade this
25 Ordinance or authorized rules and regulations, every
26 deficiency determination shall be made and notice

1 thereof mailed within three (3) years after the last day of
2 the month following the close of the quarterly period for
3 which the deficiency is proposed to be determined, or
4 within three (3) years after the return is filed, whichever
5 period expires the later.

6
7 (d) Any deficiency determination shall become due and
8 payable immediately upon service of notice and shall
9 become final within 20 days after the tax administrator
10 has given notice thereof; provided, however, the
11 operator may petition redemption and refund if the
12 petition is filed before the determination becomes final
13 as herein provided.

14
15 (2) Fraud; refusal to collection; evasion. If any operator shall fail or
16 refuse to collect said tax or to make, within the time provided in
17 this Ordinance, any report and/or remittance of tax or any
18 portion thereof required by this Ordinance, or makes a
19 fraudulent return or otherwise willfully attempts to evade this
20 Ordinance, the tax administrator shall proceed in such manner
21 as he may deem best to obtain facts and information on which
22 to base an estimate of the tax due. As soon as the tax
23 administrator has determined the tax due that is imposed by
24 this Ordinance from any operator who has failed or refused to
25 collect the same and to report and remit said tax, he shall
26

1 proceed to determine and assess against such operator the
2 tax, interest and penalties provided for by this Ordinance. In
3 case such determination is made, the tax administrator shall
4 give a notice in the manner aforesaid of the amount so
5 assessed. Such determination and notice shall be made and
6 mailed within three (3) years after discovery by the tax
7 administrator of any fraud, intent to evade or failure or refusal to
8 collect said tax, or failure to file a required return. Any
9 determination shall become due and payable immediately upon
10 delivery of notice and shall become final within 20 days
11 after the tax administrator has given notice thereof; provided,
12 however, the operator may petition for redemption and refund if
13 the petition is filed before the determination becomes final as
14 herein provided.

- 17 (3) Operator delay. If the tax administrator believes the collection
18 of any tax or any amount of tax required to be collected and
19 paid to the County will be jeopardized by delay, or if any
20 determination will be jeopardized by delay, he shall
21 thereupon make a determination of the tax or amount of tax
22 required to be collected, noting the fact upon the determination.
23 The amount so determined as herein provided shall be
24 immediately due and payable, and the operator shall
25 immediately pay the determined amount to the tax
26

1 administrator after service of notice thereof. The operator may,
2 however, petition, after payment is made, for redemption and
3 refund of the determination, if the petition is filed within 20 days
4 from the date of service of notice by the tax administrator.
5

6 SECTION 11. REDETERMINATIONS.

- 7 (1) Any person against whom a determination is made under
8 Section 10 or any person directly interested in the
9 determination may petition for a redetermination and
10 redemption and refund within the time required in Section 10
11 hereof. If a petition for redetermination and refund is not filed
12 within the time required in Section 10, the determination
13 becomes final at the expiration of the allowable time.
14
15 (2) If a petition for redetermination and refund is filed within the
16 allowable period, the tax administrator shall reconsider the
17 determination, and if the person has so requested in his
18 petition, shall grant the person an oral hearing and shall give
19 him 20 days notice of the time and place of the hearing.
20 The tax administrator may continue the hearing from time to
21 time as may be necessary.
22
23 (3) The tax administrator may decrease or increase the amount of
24 the determinations as a result of the hearing; and if an increase
25 is determined, such increase shall be payable immediately after
26 the hearing.

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1 (4) The order or decision of the tax administrator upon a petition for
2 determination and redemption and refund becomes final 20
3 days after service upon the petitioner of notice thereof,
4 unless appeal of such order or a decision is filed with the Board
5 of County Commissioners within the 20 days after service of
6 such notice.
7

8 (5) No petition for redetermination of redemption and refund or
9 appeal therefrom shall be effective for any purpose unless the
10 operator has first complied with the payment provisions hereof.
11

12 SECTION 12. SECURITY FOR COLLECTION OF TAX.

13 (1) The tax administrator, whenever he deems it necessary to
14 insure compliance with this Ordinance, may require any
15 operator subject thereto to deposit with him such security in the
16 form of cash, bond or other security as the tax administrator
17 determines. The amount of the security shall be fixed by the
18 tax administrator but shall not be greater than twice the
19 operator's estimated average monthly liability for the period for
20 which he files returns, determined in such manner as the tax
21 administrator deems proper, or \$5,000.00, whichever amount is
22 the lesser. The amount of the security may be increased or
23 decreased by the tax administrator, subject to the limitations
24 herein provided.
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1 (2) At any time within three (3) years after any tax or any amount of
2 tax required to be collected becomes due and payable, or at
3 any time within three (3) years after any determination
4 becomes final, the tax administrator may bring an action in the
5 courts of this state, or any other state, or of the United States,
6 in the name of the County, to collect the amount delinquent,
7 together with penalties and interest.
8

9 SECTION 13. REFUNDS.

10 (1) Operator's refunds. Whenever the amount of any tax, penalty
11 or interest imposed under this Ordinance has been paid more
12 than once, or has been erroneously or illegally collected or
13 received by the tax administrator, it may be refunded, provided
14 a verified claim in writing therefore, stating the specific reason
15 upon which the claim is founded, is filed with the tax
16 administrator within three (3) years from the date of payment.
17 The claim shall be made on forms provided by the tax
18 administrator. If the claim is approved by the tax administrator,
19 the excess amount collected or paid may be refunded or may
20 be credited on any amounts then due and payable from the
21 operator from whom it was collected or by whom paid, and the
22 balance may be refunded him or his personal representative or
23 assigns.
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1 SECTION 14. COLLECTION FEE.

2 Every operator subject to the provisions of this Ordinance may
3 withhold five (5) percent of the net tax due to cover his expense in the
4 collection and remittance of the tax being imposed by this Ordinance.
5

6 SECTION 15. ADMINISTRATION.

- 7 (1) Crates Point Debt Service Fund. The Crates Point Debt
8 Service Fund will be used to deposit the money received
9 from the Transient Lodging Tax.
- 10 (2) Records required from operators, etc; form. Every operator
11 shall keep guest records of room or space rentals, and
12 accounting books and records of the room or space rentals. All
13 these records shall be retained by the operator for a period of
14 three (3) years and six (6) months after they come into being.
- 15 (3) Examination of records; investigations. The operator shall be
16 required to submit to the tax administrator an accounting from
17 their auditor of the number of nights of lodging provided
18 annually. If no return is made by the operator, to ascertain and
19 determine the amount required to be paid the tax administrator
20 or any person authorized in writing by him may examine, during
21 normal business hours, the books, papers and records relating
22 to room or space rentals of any operator after notification to the
23 operator liable for the tax.
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- 1 (4) Confidential character of information obtained; disclosure
2 unlawful. Neither the tax administrator nor any person having
3 an administrative or clerical duty under the provisions of this
4 Ordinance shall disclose in any manner any information
5 concerning the business affairs and operations of an operator
6 obtained through an investigation of any person subject to the
7 provisions of this Ordinance, or disclose the amount or source
8 of income, profits, losses, expenditures or any particulars
9 thereof, set forth in any statement or application, or permit any
10 statement or application or financial record to be examined by
11 any person. Provided that nothing in this subsection shall be
12 construed to prevent:
13
14 (a) The disclosure to or the examination of records and
15 equipment by another County official, employee or agent
16 for collection of taxes for the sole purpose of
17 administering or enforcing any provisions of this
18 Ordinance or collecting taxes imposed hereunder.
19
20 (b) The disclosure after the filing of a written request to that
21 effect, to the taxpayer himself, receivers, trustees,
22 executors, administrators, assigns and guarantors, if
23 directly interested, of information as to any paid tax, any
24 unpaid tax or amount of tax required to be collected, or
25 interest, and penalties; further provided, however, that
26

1 such disclosure be consistent with legislation concerning
2 inspection of public records.

3 (c) The disclosure of the names and addresses of any
4 persons to whom a transient occupancy registration
5 certificate has been issued.

6 (d) The disclosure of general statistics regarding taxes
7 collected or business done in the County.
8

9 SECTION 16. APPEALS TO BOARD OF COUNTY
10 COMMISSIONERS.

11 Any person aggrieved by any decision of the tax administrator may
12 appeal to the Board of County Commissioners of Wasco County by filing a
13 notice of appeal with the tax administrator within 20 days of the delivery of
14 the tax administrator's decision. The tax administrator's decision can be
15 served personally or by mail. Personal service shall be considered complete
16 on the date of delivery. Service by mail shall be considered complete at the
17 time of deposit in the United States Post Office. The tax administrator shall
18 transmit said notice of appeal, together with the file of said appealed matter,
19 to the Board of County Commissioners which shall fix a time and place for
20 hearing such appeal. The Board shall give the appellant not less than 20
21 days' written notice of the time and place of hearing of said appealed matter.
22

23
24 SECTION 17. SEVERABILITY.

25 If any section, subsection, paragraph, sentence, clause or phrase of
26 this Ordinance, or any part thereof, is for any reason held to be

1 unconstitutional (or otherwise invalid), such decision shall not affect the
2 validity of the remaining portions of this Ordinance or any part thereof.

3 The Board hereby declares that it would have passed each section,
4 subsection, subdivision, paragraph, sentence, clause or phrase thereof,
5 irrespective of the fact that any one or more sections, subsections,
6 subdivisions, paragraphs, sentences, clauses or paragraphs be declared
7 unconstitutional (or otherwise invalid).
8

9 SECTION 18. VIOLATIONS.

10 It is unlawful for any operator or other people so required to fail or
11 refuse to register as required herein, or to furnish any return required to be
12 made, or fail or refuse to furnish a supplemental return or other data required
13 by the tax administrator or to render a false or fraudulent return. No person
14 required to make, render, sign or verify any report shall make any false or
15 fraudulent report with intent to defeat or evade the determination of any
16 amount due required by this Ordinance
17

18 SECTION 19. PENALTIES.

19 Any person willfully violating any of the provisions of this Ordinance
20 shall be guilty of a misdemeanor and shall be punishable therefore by a fine
21 of not more than \$500.00, or by imprisonment for not more than six (6)
22 months, or by both such fine and imprisonment.
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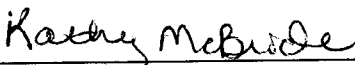
SECTION 20. EFFECTIVE DATE.

This Ordinance shall become effective on **January 1, 2011** upon receiving the approval of the electors of Wasco County, Oregon, at the November 2, 2010, General Election.

Regularly passed and adopted by a vote of 2 to 1 by the Board of County Commissioners for the County of Wasco, State of Oregon, this 1st day of September, 2010.

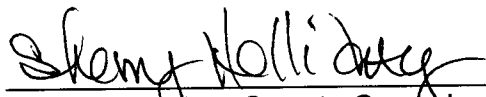
ATTEST:


WASCO COUNTY BOARD OF
COUNTY COMMISSIONERS


Kathy McBride
Executive Assistant


Dan Ericksen, Chair of Commission

APPROVED AS TO FORM:


Sherry Holliday, County Commissioner


Eric J. Nisley, District Attorney


Bill Lennox, County Commissioner