



Tillamook County Transient Lodging Tax

INSTRUCTIONS for Filing Quarterly Returns

Each person or business that collects payment for occupancy of transient lodging is required to register, collect the tax, and file quarterly returns. **You must file a return for each quarter. If you owe no tax, file a zero return to keep your account current.**

Multiple tax collectors must each register and file returns. For example, if an owner and a property manager separately collect rent on the same property, both must register and file quarterly returns.

Tax Year, Quarter and Due Date: Enter the tax year and quarter you are reporting.

	Quarter	Due Date
1	January 1 – March 31	April 30
2	April 1 – June 30	July 31
3	July 1 – September 30	October 31
4	October 1 – December 31	January 31

TLT ID# (Transient Lodging Tax ID number). Your TLT ID# is shown on your **Certificate of Authority**.

Note: If you are reporting for multiple properties, attach a list showing for each property: TLT ID#, site address, number of nights occupied, total receipts, reductions, tax rate, and tax due.

Amended return, final return, or mailing address change. Complete the check box information as applicable.

Line A: Ownership/management change. If there is a change in ownership or management, complete the box. The TLT Certificate of Authority is non-assignable, non-transferable, and must be surrendered to the tax administrator. The new tax collector must immediately register with Tillamook County and obtain a new Certificate of Authority.

Line B: Number of units available for rent. Enter the number of units **available** for rent during this quarter.

Example: A lodging facility has 30 units. During the quarter, one unit was occupied by an on-site manager and one unit was undergoing remodeling. The number of units **available** is 28.

Line C: Number of units rented. Enter the number of units actually rented during this quarter.

Line D: Total number of nights occupied. Enter the total number of nights occupied for all units.

Example: Ten units were each occupied 40 nights. Multiply 10 units by 40 nights = 400 nights occupied.

Line 1: Total receipts for lodging. Enter all rent and non-optional fees (other than taxes) collected from guests. Examples of non-optional fees: booking/reservation fees, cleaning fees, pet charges, extra vehicles, extra people, extra beds, tent space. Do not include optional items offered for a separate fee (examples: room service, movies, firewood, use of an honor bar or restaurant meals charged to the room).

Line 2: Reduction in lodging receipts.

Line 2a. Long term rentals: A dwelling unit that is rented, leased, or otherwise occupied by the same person for a consecutive period of 30 or more nights. This requirement is satisfied even if the physical dwelling unit changes, but is within the same facility and charges are paid by the same person/company throughout the consecutive period.

Monthly rentals: Lodging paid on a monthly basis, regardless of the number of days in the month. (Include on this line any receipts for dwelling units rented to the general public for fewer than 30 nights during the calendar year.)

Line 2b. Federal employees and instrumentalities:

Federal employees—Federal government employees on federal business are exempt from the county lodging tax. **Federal instrumentalities**—Example: The Red Cross contracts with several area motels to provide temporary emergency housing for victims of disasters. Because the Red Cross is a federal instrumentality, these units are not subject to the county lodging tax.

Line 2c. Transient lodging intermediaries: An intermediary is a person or business, other than the owner/operator or managing agent, that facilitates the retail sale and charges for occupancy (examples: online travel companies, travel agents, and tour outfitter companies).

Lines 2c1 and 2c2 – Enter total rent and fees collected by Airbnb and VRBO.

Lines 2c3 and 2c4 – Enter the names and total rent and fees collected by other intermediaries that pay the tax directly to Tillamook County.

Line 4: Tax Rate. Your tax rate is determined by the location of the rental property. Use this table to find your tax rate:

Location of Lodging	County Tax Rate
All unincorporated communities and areas	10%
Incorporated Cities of Manzanita, Nehalem, Rockaway Beach, Bay City, Tillamook, Wheeler ¹ and Garibaldi ²	1%

Note¹ - Prior to April 1, 2014, the county tax rate for Wheeler lodging was 3%.

Note² - Prior to July 1, 2015, the county tax rate for Garibaldi lodging was 2%.

The State of Oregon and the incorporated cities within the county impose separate lodging taxes. Contact city and state authorities for registration and filing requirements.

Line 7: Adjustment. If you owe more for a prior period, enter the amount. If you have a credit due, enter the amount as a negative number. Attach the notice you received or a full explanation for the adjustment.

Print, sign, and date your return. Keep a copy for your records.

Payment Options. Make check or money order payable to **Tillamook County TLT**. If filing returns for multiple properties, you may combine your payment. Attach a list showing TLT ID#, address, number of nights rented, gross receipts and tax due for each property.

Mail or deliver your return and payment to: **Tillamook County Community Development/TLT
1510-B Third Street
Tillamook, OR 97141**

Late filing and payment. Interest and penalties are imposed if you pay the tax after the due date. The first penalty is **10% of the unpaid tax** (\$100 minimum for periods prior to August 18, 2016). If you pay more than 30 days after the due date, an **additional 15% penalty** will be added to the unpaid tax. Interest at **1% per month** is imposed on any unpaid tax from the due date until the date payment in full is received. Partial months are counted as whole months for the interest calculation.

IMPORTANT: Quarterly returns are required. If you owe no tax, file a zero return to keep your account current.

What is the applicable law? Tillamook County Ordinances 74 and 75.

For additional resources and forms, visit the TLT web site at:

www.co.tillamook.or.us/gov/ComDev/TLT/TLTInfo.htm

Questions? Comments? Suggestions? Please let us know how we can improve! To be included in future email updates and filing reminders, provide us with your email address.

Contact information:

Phone.....503-842-3408 Ext. 1827
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