



Tillamook County Transient Lodging Tax

FAQ for Lodging Providers

When did this tax start?

The tax became effective January 1, 2014.

Who is responsible for collecting and remitting the lodging tax?

Whoever collects payment for transient lodging occupancy must collect and remit the tax to Tillamook County.

What lodging facilities are subject to this tax?

- Hotels, motels, resorts and inns
- Bed and breakfast facilities
- Cabins, lodges and guest ranches
- Short-term rental houses, apartments, and condominiums
- RV sites in RV parks or campgrounds
- Tent sites and yurts in private and public campgrounds
- Any other dwelling unit, or portion thereof, used for temporary overnight stays

What lodging facilities are exempt from this tax?

- Health care facilities, hospitals, long-term care facilities, and residential care facilities licensed, registered, or certified by Oregon Department of Human Services or Oregon Health Authority
- Drug or alcohol abuse treatment facilities and mental health treatment facilities
- Dwelling units rented to the general public for fewer than 30 days total in a calendar year (rentals listed by transient lodging intermediaries are not eligible for this exemption)
- Emergency temporary shelter funded by a government agency (e.g., Red Cross)
- Nonprofit youth or church camps, nonprofit conference centers, and qualifying nonprofit facilities
- Dwelling units rented as primary long-term residences

Are any customers exempt from paying the tax?

Yes, the following lodgers are exempt from paying this tax:

- Lodgers who spend 30 or more consecutive days at your facility
- Federal employees and employees of federal instrumentalities (i.e., American Red Cross), on official business
- Persons with diplomatic immunity

How will this tax be collected?

You must collect the tax from lodgers at the same time the rent and fees are collected. The tax amount must be separately stated in your records and on all receipts you provide to your customers.

How do I register?

Go to the county TLT web page and complete the TLT registration form. When all information is entered, print the form, sign and send it to the address provided. You will receive a Certificate of Authority showing your TLT ID Number.

Multiple tax collectors must 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.

How and when do I pay this tax?

You are required to file a quarterly return and pay the taxes to Tillamook County on or before the last day of April, July, October, and January. You must file a return even if you did not collect any tax for the quarter.

Does the tax apply to just the cost of the room or are other lodging charges included in the taxable amount?

The tax applies to the total amount received, other than taxes, for occupancy, service and furnishing of transient lodging, including all fees and services that are not optional and not refunded (examples: booking/reservation fees, cleaning fees, pet charges, extra vehicles, extra people, extra beds, tent space). Charges for optional items offered for a separate fee (examples: room service, movies, firewood, use of an honor bar or restaurant meals charged to the room) are not included in the taxable lodging fee.

How much paperwork will I need to do? Will I need to keep records?

You must register, collect the tax, keep accurate records, and file quarterly returns. The records and statements must show whether there is a tax liability. Tillamook County may examine the books, papers, or records required to be kept under Tillamook County Ordinance #75, Section 14.

How much will this cost me?

The law allows you to keep five percent (5%) of the lodging taxes to offset the cost of collecting, record keeping, and filing returns.

What happens if I don't pay the tax or I pay it late?

If you fail to file a return or pay by the due date, a penalty will be charged equal to 10% of the amount due (\$100 minimum for periods prior to August 18, 2016). If you fail to pay within 30 days after the due date, an additional penalty of 15% will be charged. Interest will be added on any unpaid amount, figured from the time the tax becomes due until paid. Interest rate is 1% per month or part thereof. Continued delinquency may result in required security deposits, citation, fines, and liens on personal property.

What is a transient lodging intermediary?

A transient lodging intermediary is a person or business, other than the owner/operator or managing agent, that facilitates the retail sale and charges for occupancy. Examples of intermediaries include online booking companies, travel agents, and tour outfitter companies.

What if I have rentals through a transient lodging intermediary?

You may reduce your tax if you rent through an intermediary that collects and remits the tax directly to Tillamook County. See the filing instructions for return form line 2c. You may **not** reduce your tax for any transactions for which you are required to collect the tax directly from customers or any transactions for which you received the tax.

What is the county lodging tax rate?

The tax rate is determined by the lodging location.

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%.

Are there any other lodging taxes I must collect?

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.

How will the funds be used?

Seventy percent (70%) of the funds will be used to promote county tourism programs and to enhance tourism-related facilities. The thirty percent (30%) balance will be used for maintenance of county roads.

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

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