



Tillamook County Transient Lodging Tax

FAQ – Rentals Through Transient Lodging Intermediaries

What is a transient lodging intermediary?

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

How does this affect me?

If you rent through an intermediary that collects the tax and pays it directly to Tillamook County, you may reduce taxable receipts accordingly on your quarterly return.

Airbnb began collecting the Tillamook County lodging tax on January 1, 2017.

VRBO/HomeAway began collecting the Tillamook County lodging tax on July 1, 2018.

How do I report these rentals on my quarterly return?

- a) For intermediaries that pay the tax directly to Tillamook County:
 - (1) On return form line 1, show total receipts for **all rentals** (including intermediaries).
 - (2) Enter total rent and fees collected from guests by Airbnb and VRBO on return form lines 2c1 and 2c2.
 - (3) On return form lines 2c3 and 2c4, enter the company name and total rent and fees collected from guests by other intermediaries that pay the tax directly to Tillamook County.
 - (4) If all your rentals for the quarter are through intermediaries that pay the tax to Tillamook County, the taxable amount on return form line 3 may be zero. Submit your zero return to keep your account current.
- b) If you use an intermediary that **does not** pay the tax to Tillamook County, this reduction is not allowed. You are responsible for the lodging tax due.

Where do I find information about taxes remitted on my behalf?

You can view detailed information about your bookings on your online account, including the gross amount you charged the guest for the stay, and the amount of taxes collected and remitted on your behalf. You should review your online account regularly to ensure the intermediary is collecting the right amount of tax.

Do I still need to register and file returns if the intermediary is collecting the tax?

You must register and file quarterly returns to show whether or not you owe any lodging tax.

What if I book my home myself or through other websites?

Lodging tax is required for all short-term rentals. You (or your property manager) must continue to collect and remit any taxes not paid by an intermediary.

Do I still need to have a permit?

Short term rental hosts must meet all city and county permit/license requirements.

Any further recommendations to hosts?

You must maintain your books and records of all transactions, including those through intermediaries.

Contact information:

Tillamook County:

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Please do not use fax or e-mail for confidential information.