



# Tillamook County Transient Lodging Tax

## **FAQ – Rentals Through Airbnb, VRBO and Other Online Intermediaries**

**Companies like Airbnb and VRBO are called transient lodging intermediaries.**

A transient lodging intermediary is a person or business, other than the lodging provider, that facilitates the retail sale and charges for occupancy of transient lodging. Examples include online travel companies, travel agents, and tour outfitter companies.

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

Starting July 1, 2018, all intermediaries that collect rent and fees must also collect the lodging tax and pay it directly to city, county and state jurisdictions (Oregon HB 4120).

**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 on your quarterly return.

**How do I report these rentals on my return?**

1. On return form line 1, show total receipts for **all rentals** (including intermediaries).
2. Complete Schedule 2c and enter the total on return form line 2c. Attach a copy of the intermediary report showing lodging receipts and taxes (available on your intermediary account). Submit Schedule 2c and the intermediary report with your return.
3. If all your rentals for the quarter are through intermediaries, the taxable amount on line 3 may be zero. Submit your zero return to keep your account current.

If you file multiple properties in a list or spreadsheet format, simply add a column to show the intermediary amount for each property.

**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 collected 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.*