



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 whether or not any rent or tax was collected.**

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**. Enter the last 5 digits including leading zeroes. Example: TLT ID# CT-00015 – Enter **00015**.

Note: If you are reporting for multiple properties, attach a list showing for each property: site address, total receipts and tax rate.

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

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 TLT ID# and 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, three units were long-term rentals, and one unit was undergoing remodeling. The number of units **available** is 25.

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

Line D: Total number days rented. Enter the total number of days rented for all units.

Example: During the quarter, 20 units were each rented for 40 days. Multiply 20 units by 40 days = 800 days rented.

Line 1: Total receipts for lodging. Enter all amounts received including non-optional fees (other than taxes) and any amounts received from transient lodging intermediaries (such as Airbnb). 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). Include all amounts you plan to enter on lines 2a-c.

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 days or more. 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 units rented to the general public less than 30 days 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 lodging provider, that facilitates the retail sale and charges for occupancy (examples: online travel companies, travel agents, and tour outfitter companies).

Complete Schedule 2c and attach it to your return.

List **ONLY** transactions with intermediaries who collect and remit the tax directly to Tillamook County

DO NOT INCLUDE transactions for which you are required to collect the tax directly from customers, or any transactions for which you received the tax.

Attach a copy of intermediary report showing lodging receipts and taxes for the quarter (available in your online intermediary account).

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 days rented, gross receipts and tax due for each property.

Mail or bring 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 whether or not any tax was collected. If you have no lodging receipts, 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
Toll-free from an Oregon prefix.....800-488-8280 Ext. 1827
Fax.....503-842-1819
Email.....tsteiber@co.tillamook.or.us

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