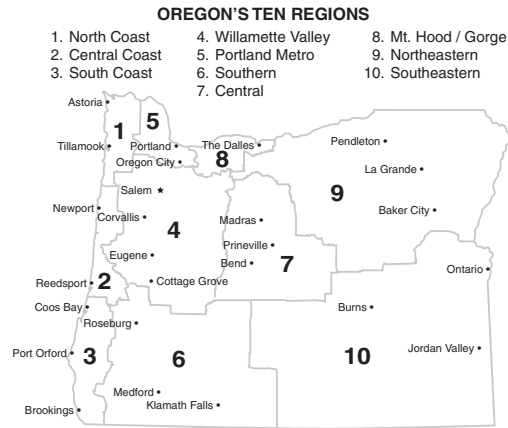


accordingly. You must collect the tax, file a return, and submit the quarterly tax for each region.



In a case where there are multiple owners of a single transient lodging property, there are two options for filing:

- a. Each owner registers with Department of Revenue and is assigned a BIN. For the period each owner rents the property, they must collect the tax, file a quarterly return, and pay the tax.
- b. The owners may elect **one person** to act as their agent. One BIN will be assigned to the jointly owned property. The elected person must collect all the tax and file a return each quarter with a list of all owners attached (please include Social Security numbers, mailing addresses, and phone numbers for each owner).

7. How and when do I pay the tax?

You are required to file a return with the Oregon Department of Revenue and pay the taxes quarterly, 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 reporting period.

Taxpayer assistance

Please call the Oregon Department of Revenue if you have further questions regarding the Oregon State Lodging Tax Program.

Join the Department of Revenue’s State Lodging Tax e-mail ListServe to receive electronic lodging tax updates.

Subscribe at: www.webhost.osl.state.or.us/mailman/listinfo/statelodgingtax

General tax information:

www.oregon.gov/DOR

Salem.....503-378-4988
 Toll-free from
 Oregon prefix..... 1-800-356-4222

Asistencia en español:

Salem..... 503-945-8618
 Gratis de prefijo
 de Oregon..... 1-800-356-4222

TTY (hearing or speech impaired; machine only):

Salem..... 503-945-8617
 Toll-free from
 Oregon prefix..... 1-800-886-7204

Americans with Disabilities Act (ADA): Call one of the help numbers for information in alternative formats.



LODGING TAX PROGRAM

**State of Oregon
 Lodging Tax
 Program**

**Frequently Asked
 Questions**



www.oregon.gov/DOR



1. How did this tax come about?

The 2003 Oregon Legislature passed into law House Bill 2267 to establish a state lodging tax. The revenue this tax generates funds Oregon Tourism Commission programs. House Bill 2197, passed in 2005, expanded the definition of “transient lodging,” and also expanded the list of those who must pay the tax.

2. Who must pay this tax?

Those who provide lodging in a “dwelling unit used for temporary overnight human occupancy” must charge their customers and pay this tax. This definition includes the following:

- Hotels and motels
- Bed and breakfast facilities
- RV sites in RV parks or campgrounds
- Resorts and inns
- Cabins
- Condominiums
- Short-term rental apartments and duplexes
- Vacation rental houses (added 1/1/2006)
- Tent sites and yurts in private and public campgrounds (added 1/1/2006)

AND

- Any other dwelling unit, or portion of a dwelling unit, used for temporary human occupancy.

3. How much is this tax?

The tax is 1 percent of the fee charged to the customer for overnight lodging. As a lodging provider, you are required to collect this tax from your customers. The law allows you to withhold 5 percent of the state lodging taxes you collect to cover your costs for record keeping, reporting, and

collecting the tax. You will hold this tax in trust and remit it quarterly to the Oregon Department of Revenue. If you fail to pay this tax in a timely manner, you may be assessed penalty and interest.

4. How is this tax different from the city or county tax I’m already paying?

This tax promotes statewide tourism. City and county taxes fund a variety of local programs.

5. Is anyone exempt from the tax?

Yes, the following facilities are exempt from the Oregon State Lodging Tax:

- Health care facilities, hospitals, long-term care facilities, and residential care facilities licensed, registered, or certified by Oregon Department of Human Services.
- Drug or alcohol abuse treatment facilities and mental health treatment facilities.
- Dwelling units that provide lodging to the public for less than 30 days in a calendar year. Example: A hunting lodge that is only open for a season shorter than 30 days.
- Emergency temporary shelter funded by a government agency.
- Nonprofit youth or church camps, nonprofit conference centers, and certain qualifying nonprofit facilities.
- Lodgers who spend 30 consecutive days or more at the same facility.
- Federal employees on federal business who pay for the lodging with a credit card billed directly to a federal government agency.

6. How do I get started?

If you provide transient lodging and are not enrolled in Oregon’s State Lodging Tax program, we need to hear from you. Complete a State of Oregon Lodging Tax Registration form and mail it to the address on the form. To download the Lodging Tax Registration form, visit www.oregon.gov/DOR/BUS and click on State Lodging Tax on the menu on the left. In the section labeled forms and instructions, you will find links to both the registration form and lodging tax return forms.

If you are a lodging provider who owns a **single** property, you must complete one registration form and we will assign you a unique Business Identification Number (BIN) for that property.

New for 2006: Transient lodging property owners or property management companies with **multiple** properties must register and list each property by **region** (see map). A separate registration is required for each **region** and a separate BIN will be assigned

