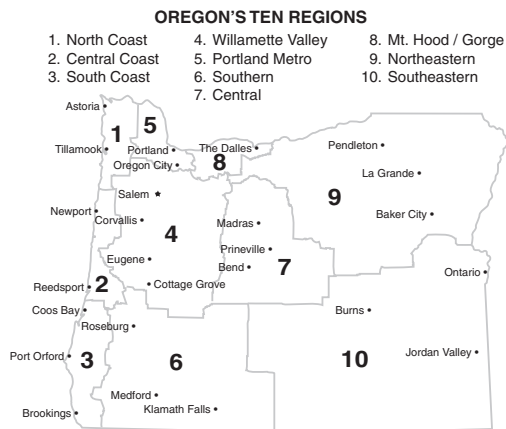


If you jointly own a single transient lodging property with other owners, there are two options for filing:

- a. Each owner registers with the Department of Revenue and each 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 choose one person to act as their agent. We will assign one BIN to the jointly owned property. The elected person must collect all the tax and file a return each quarter. They must attach to each return a list of all owners, along with their Social Security numbers, mailing addresses, and phone numbers.

8. How and when do I pay the tax?

You must 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 zero return even if you didn't collect any tax for the reporting period.



Questions?

For more information on State Lodging tax, please call 503-945-8247 and select option 1.

Online information:

www.oregon.gov/DOR/BUS/lodging.shtml

Salem.....503-378-4988
 Toll-free from an 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.

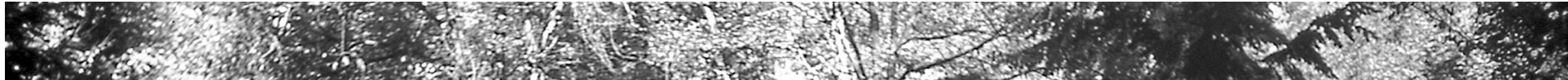
LODGING TAX PROGRAM

**State of Oregon
 Lodging Tax
 Frequently Asked
 Questions**



www.oregon.gov/DOR





1. How did this tax come about?

The 2003 Oregon Legislature passed 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 the list of who must pay the tax.

2. Who must pay this tax?

Those who provide temporary overnight lodging. Lodging providers must charge their customers and pay this tax. This lodging includes:

- Hotels and motels;
- Bed and breakfast facilities;
- RV sites in RV parks or campgrounds;
- Resorts and inns;
- Lodges and guest ranches;
- Cabins;
- Condominiums;
- Short-term rental apartments and duplexes;
- Vacation rental houses;
- Tent sites and yurts in private and public campgrounds;

AND

- Any other dwelling unit, or portion of a dwelling unit, used for temporary overnight stays.

3. How much is this tax?

The tax is 1 percent of the fee you charge customers for overnight lodging. You must collect this tax from your customers. You will hold this tax in trust and send it quarterly to the Oregon Department of Revenue. If you don't pay this tax in a timely manner, we will charge you penalty and interest.

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.

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 local programs.

5. What lodging facilities are exempt from the 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.
- Facilities with less than 30 days of rentals in a calendar year.
- Emergency temporary shelter funded by a government agency.
- Nonprofit youth or church camps, nonprofit conference centers, and qualifying nonprofit facilities.

6. Are any lodgers exempt from the tax?

- Lodgers who spend 30 or more consecutive days at the same facility.
- Federal employees on federal business.

7. How do I get started?

If you provide transient lodging and are not enrolled in Oregon's State lodging tax program, you must complete a State of Oregon Lodging Tax Registration form and mail it to the address on the form.

Download the registration form from www.oregon.gov/DOR/BUS/lodging.shtml. Click on the link lodging tax forms and registration. You will find links to the registration form and current lodging tax returns.

After we receive your registration form, we'll assign you a unique Business Identification number (BIN). We'll mail your BIN and other information to you.

The online lodging tax return is a calculating form. It will take the numbers you enter and calculate the tax you owe.

When you complete your return, print and sign it, then mail it to the Department of Revenue with your payment. If you prefer, you can make your payment electronically. Visit www.oregon.gov/DOR/ESERV/epayments.shtml

If you are a lodging provider who owns a single property, you must complete one registration form. We'll assign you a unique BIN for that property.

Transient lodging property owners or property management companies with many properties must register and list each property by region (see map).

If you have properties located in different regions, you will be assigned a separate BIN for each region location. You must collect the tax, file a return, and submit the quarterly tax for each region.