



## NOTICE OF PUBLIC MEETING

### TRANSIENT ROOM TAX TASK FORCE

City Hall

Willamette Room

Monday, September 20, 2010

2:00 p.m.

### AGENDA

1. CALL TO ORDER (Mayor Sharon Konopa)
2. INTRODUCTIONS
3. SCHEDULED BUSINESS
  - a. Oregon state law and Albany Municipal Code. [Pages 1-12]  
Action: \_\_\_\_\_
  - b. Objective of the task force. [Verbal]  
Action: \_\_\_\_\_
  - c. Information from the Local Transient Lodging Tax Survey report dated May 2008. [Pages 13-24]  
Action: \_\_\_\_\_
  - d. Compiling a "parking lot" list from task force members of what entities/activities/events should be discussed regarding the allocation of transient room tax dollars. [Verbal]  
Action: \_\_\_\_\_
4. BUSINESS FROM THE TASK FORCE
5. NEXT MEETING DATE: *TBA*
6. ADJOURNMENT

City of Albany Web site: [www.cityofalbany.net](http://www.cityofalbany.net)

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*The location of the meeting/hearing is accessible to the disabled. If you need special accommodations to attend or participate, please notify the Human Resources Department in advance by calling (541) 917-7500.*

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**320.300 Definitions for ORS 320.300 to 320.350.** As used in ORS 320.300 to 320.350:

(1) "Collection reimbursement charge" means the amount a transient lodging provider may retain as reimbursement for the costs incurred by the provider in collecting and reporting a transient lodging tax and in maintaining transient lodging tax records.

(2) "Conference center" means a facility that:

(a) Is owned or partially owned by a unit of local government, a governmental agency or a nonprofit organization; and

(b) Meets the current membership criteria of the International Association of Conference Centers.

(3) "Convention center" means a new or improved facility that:

(a) Is capable of attracting and accommodating conventions and trade shows from international, national and regional markets requiring exhibition space, ballroom space, meeting rooms and any other associated space, including but not limited to banquet facilities, loading areas and lobby and registration areas;

(b) Has a total meeting room and ballroom space between one-third and one-half of the total size of the center's exhibition space;

(c) Generates a majority of its business income from tourists;

(d) Has a room-block relationship with the local lodging industry; and

(e) Is owned by a unit of local government, a governmental agency or a nonprofit organization.

(4) "Local transient lodging tax" means a tax imposed by a unit of local government on the sale, service or furnishing of transient lodging.

(5) "State transient lodging tax" means the tax imposed under ORS 320.305.

(6) "Tourism" means economic activity resulting from tourists.

(7) "Tourism promotion" means any of the following activities:

(a) Advertising, publicizing or distributing information for the purpose of attracting and welcoming tourists;

(b) Conducting strategic planning and research necessary to stimulate future tourism development;

(c) Operating tourism promotion agencies; and

(d) Marketing special events and festivals designed to attract tourists.

(8) "Tourism promotion agency" includes:

(a) An incorporated nonprofit organization or governmental unit that is responsible for the tourism promotion of a destination on a year-round basis.

(b) A nonprofit entity that manages tourism-related economic development plans, programs and projects.

(c) A regional or statewide association that represents entities that rely on tourism-related business for more than 50 percent of their total income.

(9) "Tourism-related facility":

(a) Means a conference center, convention center or visitor information center; and

(b) Means other improved real property that has a useful life of 10 or more years and has a substantial purpose of supporting tourism or accommodating tourist activities.

(10) "Tourist" means a person who, for business, pleasure, recreation or participation in events related to the arts, heritage or culture, travels from the community in which that person is a resident to a different community that is separate, distinct from and unrelated to the person's community of residence, and that trip:

(a) Requires the person to travel more than 50 miles from the community of residence; or

(b) Includes an overnight stay.

(11) "Transient lodging" means:

(a) Hotel, motel and inn dwelling units that are used for temporary overnight human occupancy;

(b) Spaces used for parking recreational vehicles or erecting tents during periods of human occupancy; or

(c) Houses, cabins, condominiums, apartment units or other dwelling units, or portions of any of these dwelling units, that are used for temporary human occupancy.

(12) "Unit of local government" has the meaning given that term in ORS 190.003.

(13) "Visitor information center" means a building, or a portion of a building, the main purpose of which is to distribute or disseminate information to tourists. [Formerly 305.824; 2005 c.187 §1]

**320.350 Tax moratorium; exceptions; uses of revenues.** (1) A unit of local government that did not impose a local transient lodging tax on July 1, 2003, may not impose a local transient lodging tax on or after July 2, 2003, unless the imposition of the local transient lodging tax was approved on or before July 1, 2003.

(2) A unit of local government that imposed a local transient lodging tax on July 1, 2003, may not increase the rate of the local transient lodging tax on or after July 2, 2003, to a rate that is greater than the rate in effect on July 1, 2003, unless the increase was approved on or before July 1, 2003.

(3) A unit of local government that imposed a local transient lodging tax on July 1, 2003, may not decrease the percentage of total local transient lodging tax revenues that are actually expended to fund tourism promotion or tourism-related facilities on or after July 2, 2003. A unit of local government that agreed, on or before July 1, 2003, to increase the percentage of total local transient lodging tax revenues that are to be expended to fund tourism promotion or tourism-related facilities, must increase the percentage as agreed.

(4) Notwithstanding subsections (1) and (2) of this section, a unit of local government that is financing debt with local transient lodging tax revenues on November 26, 2003, must continue to finance the debt until the retirement of the debt, including any refinancing of that debt. If the tax is not otherwise permitted under subsection (1) or (2) of this section, at the time of the debt retirement:

(a) The local transient lodging tax revenue that financed the debt shall be used as provided in subsection (5) of this section; or

(b) The unit of local government shall thereafter eliminate the new tax or increase in tax otherwise described in subsection (1) or (2) of this section.

(5) Subsections (1) and (2) of this section do not apply to a new or increased local transient lodging tax if all of the net revenue from the new or increased tax, following reductions attributed to collection reimbursement charges, is used consistently with subsection (6) of this section to:

(a) Fund tourism promotion or tourism-related facilities;

(b) Fund city or county services; or

(c) Finance or refinance the debt of tourism-related facilities and pay reasonable administrative costs incurred in financing or refinancing that debt, provided that:

(A) The net revenue may be used for administrative costs only if the unit of local government provides a collection reimbursement charge; and

(B) Upon retirement of the debt, the unit of local government reduces the tax by the amount by which the tax was increased to finance or refinance the debt.

(6) At least 70 percent of net revenue from a new or increased local transient lodging tax shall be used for the purposes described in subsection (5)(a) or (c) of this section. No more than 30 percent of net revenue from a new or increased local transient lodging tax may be used for the purpose described in subsection (5)(b) of this section. [2003 c.818 §11]

## Chapter 3.14 TRANSIENT ROOM TAX

### Sections:

- 3.14.010 Title.
- 3.14.020 Definitions.
- 3.14.025 Small establishments exempted.
- 3.14.030 *Repealed.*
- 3.14.040 Imposition.
- 3.14.050 Exemptions.
- 3.14.060 Operator – Registration.
- 3.14.070 Operator – Certificate of authority.
- 3.14.080 Operator – Duties.
- 3.14.090 Operator – Recordkeeping.
- 3.14.100 Operator – Collection.
- 3.14.110 Due date – Returns and payments.
- 3.14.120 Penalties and interest.
- 3.14.130 Deficiency determination.
- 3.14.140 Redetermination.
- 3.14.150 Security for collection.
- 3.14.160 Lien.
- 3.14.170 Refunds.
- 3.14.180 Examination of records and investigations.
- 3.14.190 Disclosure of confidential information.
- 3.14.230 Appeals to City Council.
- 3.14.240 Enforcement.
- 3.14.250 Violations – Designated.
- 3.14.260 Violations – Penalty.

### **3.14.010 Title.**

The ordinance codified in this chapter shall be known as the “Transient Room Tax Ordinance” of the City. (Ord. 4080 § 1, 1977).

### **3.14.020 Definitions.**

Except where the context otherwise requires, the definitions given in this section govern the construction of the chapter:

(1) “Accrual accounting” means the operator enters the rent due from a transient on his/her records when the rent is earned whether or not it is paid.

(2) “Cash accounting” means the operator does not enter the rent due from a transient on his/her records until rent is paid.

(3) “City Council” means the City Council of the City of Albany, Oregon.

(4) “Hotel” means any structure, or any portion of any structure, which is occupied or intended or designed for transient occupancy for 30 days or less for dwelling, lodging or sleeping purposes, and includes any hotel, inn, tourist home or house, motel, studio hotel, bachelor hotel, lodginghouse, roominghouse, apartment house, public or private club, space in mobile home or trailer parks, or similar structure or portions thereof so occupied, provided such occupancy is for less than a 30-day period.

(5) "Occupancy" means the use or possession or the right to the use or possession for lodging or sleeping purposes of any room or rooms in a hotel or space in a mobile home or trailer park or portion thereof.

(6) "Operator" means the person who is proprietor of the hotel in any capacity. Where the operator performs his/her functions through a managing agent of any type or character other than an employee, the managing agent shall also be deemed an operator for the purposes of this chapter and shall have the same duties and liabilities as his/her principal. Compliance with the provisions of this chapter by either the principal or the managing agent shall be considered to be compliance by both.

(7) "Person" means any individual, firm, partnership, joint venture, association, social club, fraternal organization, fraternity, sorority, public or private dormitory, joint stock company, corporation, estate, trust, business trust, receiver, trustee, syndicate or any other group or combination acting as a unit.

(8) "Rent" means the consideration charged, whether or not received by the operator, for the occupancy of space in a hotel valued in money, goods, labor, credits, property or other consideration valued in money less discounts for seniors, AAA, Good Sam Club, etc.

(9) "Rent package plan" means the consideration charged for both food and rent where a single rate is made for the total of both. The amount applicable to rent for determination of transient room tax under this chapter shall be the same charge made for rent when consideration is not a part of a package plan.

(10) "Tax" means either the tax payable by the transient or the aggregate amount of taxes due from an operator during the period for which he/she is required to report his/her collections.

(11) "Tax Administrator" means the Finance Director of the City.

(12) "Transient" means any individual who exercises occupancy or is entitled to occupancy in a hotel for a period of 30 consecutive calendar days or less, counting portions of calendar days as full days. The day a transient checks out of the hotel shall not be included in determining the 30-day period if the transient is not charged rent for that day by the operator. Any such individual so occupying space in a hotel shall be deemed to be a transient until the period of 30 days has expired, unless there is an agreement in writing between the operator and the occupant providing for a longer period of occupancy. Any individual so occupying space in a hotel for consecutive days beyond the 30-day period shall no longer be deemed to be a transient. In determining whether a person is a transient, uninterrupted periods of time extending both prior and subsequent to the effective date of the ordinance codified in this chapter may be considered. A person who pays for lodging on a monthly basis, irrespective of the number of days in such month, shall not be deemed a transient. (Ord. 5692 § 1, 2008; Ord. 5013 § 1, 1992; Ord. 4851 § 1, 1989; Ord. 4080 § 2, 1977).

#### **3.14.025 Small establishments exempted.**

The definition of hotel or motel as set forth in AMC 3.14.020 shall not apply to any structure or collection of units at one location when the total number of units is less than six or when the assessed value of the improvements on the real property is less than \$100,000. In order for this exclusion to apply, it shall be necessary for the owner to make application to the Tax Administrator for the exclusion of being exempt from the provisions of AMC 3.14.040. (Ord. 4851 § 1, 1989; Ord. 4421 § 1, 1981).

#### **3.14.030 Administration of funds.**

*Repealed by Ord. 5275. (Ord. 5121 § 1, 1994; Ord. 4080 § 16(a), 1977).*

### **3.14.040 Imposition.**

For the privilege of occupancy in any hotel, on and after July 1, 1999, each transient shall pay a tax in the amount of nine percent of the rent charged by the operator. The tax constitutes a debt owed by the transient to the City, which is extinguished only by payment to the operator or to the City. The transient shall pay the tax to the operator of the hotel at the time the rent is paid. The operator shall enter the tax on his/her records when rent is collected, if the operator keeps his/her records on the cash accounting basis, and when earned if the operator keeps his/her records on the accrual accounting basis. If rent is paid in installments, a proportionate share of the tax shall be paid by the transient or the operator with each installment. If for any reason the tax due is not paid to the operator of the hotel, the Tax Administrator may require that such tax be paid directly to the City. In all cases, the rent paid or charged for occupancy shall exclude the sale of any goods, services and commodities, other than the furnishing of rooms, accommodations, and parking space in mobile home parks or trailer parks. (Ord. 5400 § 1, 1999; Ord. 5121 § 2, 1994; Ord. 5013 § 1, 1992; Ord. 4693 § 1, 1985; Ord. 4080 § 3, 1977).

### **3.14.050 Exemptions.**

No tax imposed under this chapter shall be imposed upon:

- (1) Any occupant for more than 30 successive calendar days. A person who pays for lodging on a monthly basis, irrespective of the number of days in such month, shall not be deemed a transient;
- (2) Any occupant whose rent is of a value less than \$2.00 per day;
- (3) Any person who rents a private home, vacation cabin or like facility from any owner who rents such facilities incidentally to his/her own use thereof;
- (4) Any occupant whose rent is paid for a hospital room or to a medical clinic, convalescent home or home for aged people.
- (5) Any occupant who is a federal employee traveling on federal business.
- (6) Any occupant whose rent is being paid by the Red Cross or other relief organization for temporary emergency housing. (Ord. 5692 § 1, 2008; Ord. 4080 § 6, 1977).

### **3.14.060 Operator – Registration.**

Every person engaging or about to engage in business as an operator of a hotel in the City shall register with the Tax Administrator on a form provided by him/her. Operators engaged in business at the time the ordinance codified in this chapter is adopted must register not later than 30 calendar days after passage of the ordinance codified in this chapter. Operators starting business after the ordinance codified in this chapter is adopted must register within 15 calendar days after commencing business. The privilege of registration after the date of imposition of such tax shall not relieve any person from the obligation of payment or collection of tax regardless of registration. Registration shall set forth the name under which an operator transacts or intends to transact business, the location of his/her place or places of business and such other information to facilitate the collection of the tax as the Tax Administrator may require. The registration shall be signed by the operator. (Ord. 4080 § 7, 1977).

### **3.14.070 Operator – Certificate of authority.**

- (1) The Tax Administrator shall, within 10 days after registration, issue without charge a certificate of authority to each registrant to collect the tax from the occupant, together with a duplicate thereof for each additional place of business of each registrant. Certificates shall be nonassignable and nontransferable and shall be surrendered immediately to the Tax

Administrator upon the cessation of business at the location named or upon its sale or transfer. Each certificate and duplicate shall state the place of business to which it is applicable and shall be prominently displayed therein so as to be seen and come to the notice readily of all occupants and persons seeking occupancy.

(2) Said certificate shall, among other things, state the following:

- (a) The name of the operator;
- (b) The address of the hotel;
- (c) The date upon which the certificate was issued;

(d) "This Transient Occupancy Registration Certificate signifies that the person named on the face hereof has fulfilled the requirements of the Transient Room Tax Ordinance of the City of Albany by registration with the Tax Administrator for the purpose of collecting from transients the room tax imposed by said City and remitting said tax to the Tax Administrator. This certificate does not authorize any person to conduct any unlawful business or to conduct any unlawful business in any unlawful manner, or to operate a hotel without strictly complying with all local applicable laws including but not limited to those requiring a permit from any board, commission, department or office of the City of Albany. This certificate does not constitute a permit." (Ord. 5178 § 1, 1995; Ord. 4080 § 7, 1977).

#### **3.14.080 Operator – Duties.**

Each operator shall collect the tax imposed by this chapter at the same time as the rent is collected from every transient. The amount of tax shall be separately stated upon the operator's records, and any receipt rendered by the operator. No operator of a hotel shall advertise that the tax or any part of the tax will be assumed or absorbed by the operator, or that it will not be added to the rent, or that, when added, any part will be refunded, except in the manner provided by this chapter. (Ord. 4080 § 5, 1977).

#### **3.14.090 Operator – Recordkeeping.**

Every operator shall keep guest records of room sales and accounting books and records of the room sales. All records shall be retained by the operator for a period of three years and six months after they come into being. (Ord. 4080 § 16(b), 1977).

#### **3.14.100 Operator – Collection.**

(1) Every operator renting rooms in the City, the occupancy of which is not exempted under the terms of this chapter, shall collect a tax from the occupant. The tax collected or accrued by the operator constitutes a debt owing by the operator to the City.

(2) In all cases of credit or deferred payment of rent, the payment of tax to the operator may be deferred until the rent is paid, and the operator shall not be liable for the tax until credits are paid or deferred payments are made. (Ord. 5178 § 2, 1995; Ord. 5121 § 3, 1994; Ord. 4693 § 2, 1985; Ord. 4080 § 4(a), (b), (d), 1977).

#### **3.14.110 Due date – Returns and payments.**

(1) The tax imposed by this chapter shall be paid by the transient to the operator at the time that rent is paid. All amounts of such taxes collected by any operator are due and payable to the Tax Administrator on a monthly basis on the fifteenth day of the month for the preceding month, and are delinquent on the last day of the month in which they are due.

(2) On or before the fifteenth day of the month following each month of collection, a return for the preceding month's tax collections shall be filed with the Tax Administrator. The return

shall be filed in such form as the Tax Administrator may prescribe by every operator liable for payment of tax.

(3) Returns shall show the amount of tax collected or otherwise due for the related period. The Tax Administrator may require returns to show the total rentals upon which tax was collected or otherwise due, gross receipts of the operator for such period and an explanation in detail of any discrepancy between such amounts and the amount of rents exempt, if any.

(4) After the gross tax has been calculated by the operator, the operator shall retain five percent of the gross tax as compensation for the recordkeeping services provided.

(5) The person required to file the return shall deliver the return, together with the remittance of the amount of the tax due, to the Tax Administrator at his/her office either by personal delivery or by mail. If the return is mailed, the postmark shall be considered the date of delivery for determining delinquencies.

(6) For good cause, the Tax Administrator may extend for not to exceed one month the time for making any return or payment of tax. No further extension shall be granted, except by the City Council. Any operator to whom an extension is granted shall pay interest at the rate of one percent per month on the amount of tax due without proration for a fraction of a month. If a return is not filed and the tax and interest due is not paid by the end of extension granted, then the interest shall become a part of the tax for computation of penalties described elsewhere in this chapter.

(7) The Tax Administrator, if he/she deems it necessary in order to ensure payment or facilitate collection by the City of the amount of taxes in any individual case, may require returns and payment of the amount of taxes for other than monthly periods. (Ord. 5013 § 1, 1992; Ord. 4851 § 1, 1989; Ord. 4727, 1986; Ord. 4080 § 8, 1977).

### **3.14.120 Penalties and interest.**

(1) Original Delinquency. Any operator who has not been granted an extension of time for remittance of tax due and who fails to remit any tax imposed by this chapter prior to delinquency shall pay a penalty of 10 percent of the amount of the tax due in addition to the amount of the tax.

(2) Continued Delinquency. Any operator who has not been granted an extension of time for remittance of tax due and who failed to pay any delinquent remittance on or before a period of 30 days following the date on which the remittance first became delinquent shall pay a second delinquency penalty of 15 percent of the amount of the tax due plus the amount of the tax and the 10 percent penalty first imposed.

(3) Fraud. If the Tax Administrator determines that the nonpayment of any remittance due under this chapter is due to fraud or intent to evade the provisions thereof, a penalty of 25 percent of the amount of the tax shall be added thereto in addition to the penalties stated in subsections (1) and (2) of this section.

(4) Interest. In addition to the penalties imposed, any operator who fails to remit any tax imposed by this chapter shall pay interest at the rate of one-half of one percent per month or fraction thereof without proration for portions of a month on the amount of the tax due, exclusive of penalties, from the date on which the remittance first became delinquent until paid.

(5) Penalties Merged with Tax. Every penalty imposed and such interest as accrues under the provisions of this section shall be merged with and become part of the tax required in this chapter to be paid.

(6) Petition for Waiver. Any operator who fails to remit the tax levied in this chapter within the time stated in this chapter shall pay the penalties stated in this chapter; provided,

however, the operator may petition the City Council for waiver and refund of the penalty or any portion thereof, and the City Council may, if a good and sufficient reason is shown, waive and direct a refund of the penalty or any portion thereof. (Ord. 4851 § 1, 1989; Ord. 4080 § 9, 1977).

### **3.14.130 Deficiency determination.**

(1) Computation. If the Tax Administrator determines that the returns are incorrect, he/she may compute and determine the amount required to be paid upon the basis of the facts contained in the return or returns or upon the basis of any information within his/her possession or that may come into his/her possession. One or more deficiency determinations may be made of the amount due for one or more than one period, and the amount so determined shall be due and payable immediately upon service of notice as provided in this chapter after which the amount determined is delinquent. Penalties on deficiencies shall be applied as set forth in AMC 3.14.120.

(2) Underpayments. In making a determination, the Tax Administrator may offset overpayments, if any, which may have been previously made for a period or periods against any underpayment for a subsequent period or periods, or against penalties and interest on the underpayments. The interest on underpayments shall be computed in the manner set forth in AMC 3.14.120.

(3) Service of Notice. The Tax Administrator shall give to the operator or occupant a written notice of his/her determination. The notice may be served personally or by mail. If served by mail, the notice shall be addressed to the operator at his/her address as it appears in the records of the Tax Administrator. In case of service by mail of any notice required by this chapter, the service is complete at the time of deposit in the United States Post Office.

(4) Time Limit. Except in the case of fraud or intent to evade this chapter or authorized rules and regulations, every deficiency determination shall be made and notice thereof mailed within three years after the last day of the month following the close of the monthly period for which the amount is proposed to be determined or within three years after the return is filed, whichever period expires the later.

(5) Redemption Petition. Any determination shall become due and payable immediately upon receipt of notice and shall become final within 10 days after the Tax Administrator has given notice thereof; provided, however, the operator may petition redemption and refund if the petition is filed before the determination becomes final as provided in this chapter.

(6) Fraud, Refusal to Collect, Evasion. If any operator fails or refuses to collect said tax or to make, within the time provided in this chapter, any report and remittance of said tax or any portion thereof required by this chapter, or makes fraudulent return or otherwise wilfully attempts to evade this chapter, the Tax Administrator shall proceed in such manner as he/she may deem best to obtain facts and information on which to base an estimate of the tax due. As soon as the Tax Administrator has determined the tax due that is imposed by this chapter from any operator who has failed or refused to collect the same and to report and remit said tax, he/she shall proceed to determine and assess against such operator the tax, interest and penalties provided for by this chapter. In case such determination is made, the Tax Administrator shall give a notice in the manner described in this chapter of the amount so assessed. Such determination and notice shall be made and mailed within three years after discovery by the Tax Administrator of any fraud, intent to evade or failure or refusal to collect said tax, or failure to file the return. Any determination shall become due and payable immediately upon receipt of notice and shall become final within 10 days after the Tax Administrator has given notice thereof; provided, however, the operator may

petition redemption and refund if the petition is filed before the determination becomes final as provided in this chapter.

(7) Operator Delay. If the Tax Administrator believes that the collection of any tax or any amount of tax required to be collected and paid to the City will be jeopardized by delay, or if any determination will be jeopardized by delay, he/she shall thereupon make a determination of the tax amount required to be collected, noting the fact upon the determination. The amount so determined as provided in this chapter shall be immediately due and payable, and the operator shall immediately pay the same determination to the Tax Administrator after service of notice thereof; provided, however, the operator may petition after payment has been made for redemption and refund of such determination, if the petition is filed within 10 days from the date of service of notice by the Tax Administrator. (Ord. 5013 § 1, 1992; Ord. 4080 § 10, 1977).

#### **3.14.140 Redetermination.**

(1) Any person against whom a determination is made under AMC 3.14.130 or any person directly interested may petition for a redetermination of redemption and refund within the time required in AMC 3.14.130. If a petition for redetermination and refund is not filed within the time required in AMC 3.14.130, the determination becomes final at the expiration of the allowable time.

(2) If a petition for redetermination and refund is filed within the allowable period, the Tax Administrator shall reconsider the determination and, if the person has so requested in his/her petition, shall grant the person an oral hearing and shall give him/her 10 days' notice of the time and place of the hearing. The Tax Administrator may continue the hearing from time to time as may be necessary.

(3) The Tax Administrator may decrease or increase the amount of the determination as a result of the hearing, and if an increase is determined, such increase shall be payable immediately after the hearing.

(4) The order or decision of the Tax Administrator upon a petition for redetermination of redemption and refund becomes final 10 days after service upon the petitioner of notice thereof, unless appeal of such order or decision is filed with the City Council within the 10 days after service of such notice.

(5) No petition for redetermination of redemption and refund or appeal therefrom shall be effective for any purpose unless the operator has first complied with the payment provisions of this chapter. (Ord. 5013 § 1, 1992; Ord. 4851 § 1, 1989; Ord. 4080 § 11, 1977).

#### **3.14.150 Security for collection.**

(1) The Tax Administrator, whenever he/she deems it necessary to ensure compliance with this chapter, may require any operator subject thereto to deposit with him/her such security in the form of cash, bond or other security as the Tax Administrator may determine. The amount of the security shall be fixed by the Tax Administrator but shall not be greater than twice the operator's estimated average monthly liability for the period for which he/she files returns, determined in such manner as the Tax Administrator deems proper, or \$20,000, whichever amount is the lesser. The amount of the security may be increased or decreased by the Tax Administrator subject to the limitations provided in this chapter.

(2) At any time within three years after any tax or any amount of tax required to be collected becomes due and payable or at any time within three years after any determination becomes final, the Tax Administrator may bring an action in the courts of this State, or any other state, or of the United States in the name of the City to collect the

amount delinquent, together with penalties and interest. (Ord. 5178 § 3, 1995; Ord. 5013 § 1, 1992; Ord. 4080 § 12, 1977).

### **3.14.160 Lien.**

The tax imposed by this chapter, together with the interest and penalties provided in this chapter and the filing fees paid to the Department of Records of Linn County, Oregon, or Benton County, Oregon, and advertising costs which may be incurred when the same becomes delinquent as set forth in this chapter, shall be and, until paid, remain a lien from the date of its recording with the Department of Records of Linn County, Oregon or Benton County, Oregon and shall be superior to all subsequent recorded liens on all tangible personal property used in the hotel of an operator within the City and may be necessary to discharge said lien, if the lien has been recorded with the Department of Records of Linn County, Oregon or Benton County, Oregon. Notice of the lien may be issued by the Tax Administrator or his/her deputy whenever the operator is in default in the payment of said tax, interest and penalty and shall be recorded with the Department of Records of Linn County, Oregon or Benton County, Oregon, and a copy sent to the delinquent operator. The personal property subject to such lien seized by any deputy or employee of the Tax Administrator may be sold by the department seizing the same at public auction after 10 days' notice, which shall mean one publication in a newspaper published in the City.

Any lien for taxes as shown on the records of the proper county official shall, upon the payment of all taxes, penalties and interest thereon, be released by the Tax Administrator when the full amount determined to be due has been paid to the City and the operator or person making such payment has received a receipt therefor stating that the full amount of taxes, penalties and interest thereon have been paid and that the lien is thereby released and the record of lien is satisfied. (Ord. 5121 § 4, 1994; Ord. 4080 § 13, 1977).

### **3.14.170 Refunds.**

(1) Operator Refunds. Whenever the amount of any tax, penalty or interest has been paid more than once or has been erroneously or illegally collected or received by the Tax Administrator under this chapter, it may be refunded, provided a verified claim in writing therefor stating the specific reason upon which the claim is founded is filed with the Tax Administrator within three years from the date of payment. The claim shall be made on forms provided by the Tax Administrator. If the claim is approved by the Tax Administrator, the excess amount collected or paid may be refunded or may be credited on any amounts then due and payable from the operator from whom it was collected or by whom paid, and the balance may be refunded to such operator, his/her administrators, executors or assignees. All refunds shall be charged to the Transient Room Tax Fund set forth in Section 3.14.030.

(2) Transient Refunds. Whenever the tax required by this chapter has been collected by the operator and deposited by the operator with the Tax Administrator, and it is later determined that the tax was erroneously or illegally collected or received by the Tax Administrator, it may be refunded by the Tax Administrator to the transient, provided a verified claim in writing therefor stating the specific reason on which the claim is founded is filed with the Tax Administrator within three years from the date of payment. All refunds shall be charged to the transient room tax fund set forth in Section 3.14.030. (Ord. 4080 § 14, 1977).

### **3.14.180 Examination of records and investigations.**

The Tax Administrator or any person authorized in writing by him/her may examine during normal business hours the books, papers and accounting records relating to room sales of any operator after notification to the operator liable for the tax and may investigate the business of the operator in order to verify the accuracy of any return made or, if no return is made by the operator, to ascertain and determine the amount required to be paid. (Ord. 5013 § 1, 1992; Ord. 4080 § 16(c), 1977).

#### **3.14.190 Disclosure of confidential information.**

It is unlawful for the Tax Administrator or any person having an administrative or clerical duty under the provisions of this chapter to make known in any manner whatever the business affairs, operations or information obtained by an investigation of records and equipment of any person required to obtain a transient occupancy registration certificate or pay a transient occupancy tax, or any other person visited or examined in the discharge of official duty, or the amount or source of income, profits, losses, expenditures or any particular thereof set forth in any statement or application, or to permit any statement or application, or copy of either, or any book containing any abstract or particulars thereof to be seen or examined by any person; provided that nothing in this section shall be construed to prevent:

(1) The disclosure to or the examination of records and equipment by another City official, employee or agent for collection of taxes for the sole purposes of administering or enforcing any provisions of the chapter or collecting taxes imposed under this chapter;

(2) The disclosure after the filing of a written request to that effect, to the taxpayer himself/herself, receivers, trustees, executors, administrators, assignees and guarantors, if directly interested, of information as to any paid tax, any unpaid tax or amount of tax required to be collected, or interest, and penalties; further provided, however, that the City Attorney approves each such disclosure and that the Tax Administrator may refuse to make any disclosure referred to in this subsection when in his/her opinion the public interest would suffer thereby;

(3) The disclosure of the names and addresses of any persons to whom transient occupancy registration certificates have been issued;

(4) The disclosure of general statistics regarding taxes collected or business done in the City. (Ord. 4080 § 16(d), 1977).

#### **3.14.230 Appeals to City Council.**

Any person aggrieved by any decision of the Tax Administrator may appeal to the City Council by filing a notice of appeal with the Tax Administrator within 10 days of the serving or the mailing of the notice of the decision given by the Tax Administrator. The Tax Administrator shall transmit said notice of appeal, together with the file of said appealed matter, to the City Council, who shall fix a time and place for hearing such appeal. The City Council shall give the appellant not less than 10 days' written notice of the time and place of the hearing of said appealed matter. Action by the City Council on appeals shall be decided by a majority of the members of the Council present at the meeting where such appeal is considered. (Ord. 5178 § 3, 1995; Ord. 4851 § 1, 1989; Ord. 4080 § 19, 1977).

#### **3.14.240 Enforcement.**

The Tax Administrator shall enforce provisions of this chapter and shall have the power to adopt rules and regulations not inconsistent with this chapter as may be necessary to aid in the enforcement. (Ord. 4080 § 4(c), 1977).

**3.14.250 Violations – Designated.**

It is unlawful for any operator or other person so required to fail or refuse to furnish a supplemental return or other data required by the Tax Administrator or to render a false or fraudulent return. No person required to make, render, sign or verify any report shall make any false or fraudulent report with intent to defeat or evade the determination of any amount due required by this chapter. (Ord. 4080 § 21, 1977).

**3.14.260 Violations – Penalty.**

Any person wilfully violating any of the provisions of this chapter shall be guilty of a misdemeanor punishable under the general penalty provided for in Chapter 1.04 AMC. (Ord. 5013 § 1, 1992; Ord. 4080 § 22, 1977).

# Local Transient Lodging Tax Survey

Prepared for

The Oregon Tourism Commission

by

## **ECONorthwest**

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# Executive Summary

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Cities and counties are permitted by the State of Oregon to charge a transient lodging tax for temporary lodging at hotels, motels, campgrounds, and other temporary lodgings. In 2003, the State of Oregon changed the statutes governing levying, collecting, and using transient lodging tax receipts.

The Oregon Tourism Commission wants to identify local TLT collections by jurisdiction, better understand how local governments use transient lodging tax revenues and the impact that the 2003 legislation (codified in ORS 320.300 to 320.350) has had on transient lodging tax rates, revenues, and expenditures. The Oregon Tourism Commission contracted with ECONorthwest to conduct an evaluation of local uses of transient lodging tax revenues and expenditures, including an analysis of the effect of the legislation.

## METHODS

The evaluation was carried out through a survey and interviews with jurisdictions with a local transient lodging tax. The survey was administered on-line using the web survey service "Survey Monkey." Jurisdictions were given the option of taking the survey on-line or as a phone interview.

In 2007, 103 jurisdictions had a local transient lodging tax, with total TLT revenues of \$99.5 million. Eighty-one of these jurisdictions (79%) responded to this survey, accounting for 91% (\$90.9 million) of TLT revenue in 2007.

## KEY CONCLUSIONS

The purpose of the survey of local transient lodging tax was to examine the role of TLT revenues in relation to overall local jurisdictional budgets and the variety of local and regional programs TLT receipts fund in whole or in part, across the State. Through conducting the survey and follow-up calls and analyzing the data, we came to the following conclusions about the way that TLT has been collected and used over the past three years.

- **Local TLT rates increased over time.** Most jurisdictions have raised their TLT rate since it was originally imposed. Most jurisdictions started with local TLT rates of 6% or less. Currently, most jurisdictions have a TLT rate of 7% to 9%.
- **Few jurisdictions made substantial changes in TLT expenditures since the statutes took effect.** The survey covered the three-year period since the statutes guiding TLT expenditures took effect on July 2, 2003. Only 12 respondents that levy a local TLT increased their TLT rates since the statutes took effect on July 2, 2003. TLT expenditures in these jurisdictions are similar to statewide patterns, except that the amount spent on tourism-facilities increased proportionately more in these 12

jurisdictions than the state average. This spending pattern suggests that the effect of the statute is to reinvest money to facilities or tourism promotion that increases or otherwise encourages tourism's role in the local economy.

- **Jurisdictions spend most TLT revenues on services, tourism facilities, or tourism promotion.** More than 85% of TLT expenditures were in the following categories: General services (about 40% of expenditures), Tourism facilities (nearly 30% of expenditures), and Tourism marketing and promotion (about 18% of expenditures). These categories had the largest increase in expenditures over the 2004 to 2007 period, both in absolute terms and as a percent increase: Tourism facilities (\$5.8 million or 35% increase), General services (\$4.5 million or 17% increase), Tourism marketing and promotion (\$3.0 million or 28% increase).

These spending patterns suggest that jurisdictions are spending local TLT revenue both to support local infrastructure and investing in tourism facilities or promotion. The percentage increase in spending was larger for tourism facilities and tourism marketing and promotion than for general services, indicating that jurisdictions have increased investment in tourism. This change in spending may be an indication of a long-term trend of increased investment of TLT revenues in tourism-related expenditures and slower growth in expenditures of TLT revenues on general services. To the extent that the legislation may have intended to require local jurisdictions to reinvest revenue primarily derived from tourists back into the tourism industry, the legislation appears to be working.

- **Spending on tourism-related activities grew faster than non-tourism spending.** Spending on tourism-related programs grew by \$9.2 million or 33% over the 2004 to 2007 period. Spending on non-tourism activities grew by \$5.6 million (19%) and economic development spending grew by \$0.2 million (6%). The greater growth in spending on tourism-related activities supports the conclusion that jurisdictions are investing more on tourism. With the limited time-frame of the study (data covering only three years), it is difficult to attribute the growth in tourism spending on any single factor but it is probable that some portion of the increase can be attributed to the changes in the statutes governing TLT expenditures.
- **Spending varied among regions.** While the majority of spending in all regions was in the categories of general services, tourism facilities, and tourism marketing, the proportion of TLT revenues spent by category varied across regions in Oregon. Use of local TLT revenues to fund general services was highest in Central Oregon, Southern Oregon, the Oregon Coast, and the Columbia River Gorge. Jurisdictions in these regions may be more dependent on tourism and TLT revenues to fund basic services, as well as funding and promoting tourism.
- **TLT data is not readily available.** Most jurisdictions had difficulty assembling the TLT data requested by the survey. There are several

reasons for the difficulty in obtaining local TLT data: (1) the people we spoke to are often from the finance department and not knowledgeable about local TLT; (2) the people that are knowledgeable about local TLT do not have easy access to the financial information needed to report TLT revenues and expenditures; and (3) collection and distribution of TLT revenues is complex, often involving several governments (e.g., jurisdictions that collect TLT on behalf of others) and interaction between government and multiple non-governmental agencies (e.g., a city granting funds to the chamber of commerce and other agencies or nonprofits).

- **TLT revenues are often passed onto third party agencies.** Many cities had difficulty determining whether TLT revenue was spent on tourism-related activities because the revenue was passed onto a third-party agency, such as the chamber of commerce or an organization that organizes events. The lack of information will make it difficult for cities to determine whether they are complying with State statutes as they raise TLT rates.
- **Future studies of the use of local TLT revenues.** The Oregon Tourism Commission may want to consider conducting further research about the use of local TLT revenues. Areas for further research include:
  - **Long-term effects of the new statutes.** The Commission may want to examine the long-term effects of changes to ORS 320. The Commission may want to consider conducting the survey of local TLT revenues and expenditures on a regular basis, possibly at two-year intervals. This information would provide the Commission with longitudinal data to understand changes in TLT revenues and expenditures and, if coupled with an outreach and educational component, could improve jurisdictions' understanding of the statutes.
  - **In-depth study of the use of TLT revenues.** The Commission may want to conduct further studies to gain a more in-depth understanding of the use of TLT revenues. One of the short comings of this study is that it focused on finding out the amount of local TLT revenues and expenditures, information often available to city administrative staff. The study did not involve talking with the departments or agencies (often outside organizations such as a chamber of commerce) that spent the money to determine how the TLT funds were used in detail.

If the Commission wants to understand expenditures at this level of detail, a different study methodology may be appropriate. One approach would be to conduct case studies, where a subset of jurisdictions that levy TLT would be selected and detailed interviews would be conducted with stakeholders that are knowledgeable about the uses of TLT revenues. The challenge to this approach would be in selecting jurisdictions that represent a cross-section of Oregon communities. The case studies could also

examine the relationship between lodging tax rates and expenditures and other local taxes (e.g., property taxes) for non-tourism related expenditures.

# Application of the Local Transient Lodging Tax

## Chapter 2

Jurisdictions are permitted to levy local transient lodging tax (TLT) on lodgings for periods of less than 30 consecutive days. State rules governing the administration, creation, and use of local TLT changed on July 1, 2003, as a result of House Bill 2267, which was codified in ORS 320.300. This chapter describes the transient lodging tax and the changes to the transient lodging tax resulting from House Bill 2267.

## THE TRANSIENT LODGING TAX

The transient lodging tax (TLT) is a fee charged to customers for overnight lodging, generally for periods of less than 30 consecutive days. The fee is a percentage of lodging charges incurred by the customer.<sup>2</sup> The tax rate is set by individual jurisdictions and typically ranges between three and nine percent (3-9%) and may vary by time of year (e.g. high or low travel season) or the type of facility (e.g. outdoor vs. indoor lodging facilities).

Transient lodging taxes can be levied by local governments or by the state. In 2007, 103 jurisdictions (e.g., cities and counties) in Oregon imposed a transient lodging tax. Local governments generally used the revenues from the lodging tax to either fund tourism promotion entities or facilities, with the purpose of increasing economic activity, or to fund programs indirectly related or unrelated to tourism promotion, such as infrastructure and programs that benefit residents as well as tourists.

The statewide transient lodging tax, established in 2003 by House Bill 2267 and codified in ORS 320.300, is used to fund Oregon Tourism Commission programs, which promote statewide tourism. The statewide lodging tax is distinct and separate from individual city and county lodging taxes. In other words, the statewide tax is in addition to and not in lieu of any local transient lodging taxes. The information presented in this report focuses on *local* transient lodging taxes, *excluding the statewide 1% transient lodging tax.*

The transient lodging tax applies to tourists who pay for a “dwelling unit used for temporary overnight human occupancy.” The statutory definition of a tourist is “a person who for business, pleasure, recreation or participation in events related to the arts, heritage or culture, travels from the community in which that person is a resident to a different community that is separate, distinct from and unrelated to the person’s community of residence, and that trip: (1) requires the person to

<sup>2</sup> In some instances, the tax is levied as a flat fee per room-night.

<sup>1</sup> Oregon Department of Revenue website. State Lodging Tax page, State of Oregon Lodging Tax Program Frequently Asked Questions, Brochure No. 150-640-401 (3-06) <<http://www.oregon.gov/DOR/BUS/docs/604-401.pdf>> 12/11/2007

travel more than 50 miles from the community of residence; or (2) includes an overnight stay (ORS 320.300(10)).”

Individual lodging providers (e.g. hotel or motel operators) collect transient lodging taxes by applying the local and statewide tax rate to each customer’s lodging charges. The lodging facility owner(s) remit the taxes to the local jurisdiction on the payment schedule required by the jurisdictions. Payment schedules and reporting requirements may vary among jurisdictions.

In general, local and statewide transient lodging taxes apply to tourists and local customers of overnight lodging facilities. The statewide TLT applies to the following lodging facilities (ORS 320.300(10)):

- 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 by House Bill 2197)
- Tent sites and yurts in private and public campgrounds (added 1/1/2006 by House Bill 2197)
- Any other dwelling unit, or portion of a dwelling unit, used for temporary human occupancy

The following types of facilities are exempt from the statewide lodging tax (ORS 320.308):

- 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.
- Dwellings occupied by the same person for 30 consecutive days or more.

- Federal employees on federal business who pay for lodging with a credit card billed directly to a federal government agency.

## VARIATIONS IN TRANSIENT LODGING TAX REVENUE SHARING

There were two methods of jurisdictions receiving transient lodging tax revenue: (1) by individual jurisdictions levying their own tax or (2) by a county that levies a countywide tax and distributes revenues to jurisdictions within its boundaries. In all jurisdictions lodging operators collect TLT revenues and remit the revenues directly to a city or county for distribution.

Counties that levy TLT on behalf of their jurisdictions include: Multnomah, Washington, Lane, Klamath, and Lincoln Counties. Counties handle administration of the TLT differently. For instance, all jurisdictions in Washington County have a single TLT rate. Lane County levies an 8% tax except within local jurisdictions that levy their own TLT (e.g. Eugene, Springfield, Florence, and Cottage Grove). In these cities, the County levies a lower tax rate, and the County does not share TLT revenue with these cities.

## CHANGES TO THE LOCAL TRANSIENT LODGING TAX

The 2003 Oregon Legislature passed Housed Bill 2267, which was codified in ORS 320.300, resulting in the following changes to transient lodging taxes: (1) establishment of a 1% statewide tax on hotels, motels, and other overnight lodging facilities, and (2) requirement that pre-existing local levels of support for tourism continue, and (3) requirements about how new or increased local transient lodging taxes can be spent. This report focuses on local jurisdictions' spending of *local* transient lodging taxes and does not address how the statewide 1% transient lodging tax is spent.

The legislation that enabled the statewide lodging tax limited local jurisdictions' flexibility to direct revenue from a new lodging tax created or expanded after July 1, 2003. The legislation made the following changes, which are reviewed in greater detail in the following sections:

- **Spending revenue existing local TLT.** Jurisdictions with a local transient lodging tax as July 2, 2003 are required to maintain (or increase) the amount spent on tourism as a percent total net local TLT revenues.
- **Spending revenue from new TLT.** From July 2, 2003 forward, local governments must direct at least 70% of the *new* or *expanded* tax revenue to support tourism.

## RESTRICTIONS ON SPENDING EXISTING TLT REVENUES

The statutes guiding spending TLT revenue (ORS 320.345 and 320.350) restrict spending of TLT revenues from lodging taxes in effect prior to July 2, 2003 in the following ways:

- **Maintain share to TLT spent on tourism.** Local jurisdictions are required to maintain the share of local transient lodging tax used for tourism promotion<sup>4</sup> and tourism-related facilities<sup>5</sup> based on spending on or after July 2, 2003 (ORS 320.350(3)). For example, a city that spent 50% of their local TLT revenue to fund tourist-related facilities on July 1, 2003, may not spend less than 50% of local TLT revenue to fund tourist-related facilities in the future.
- **Honor agreements to increase spending on tourism.** Local jurisdictions that agreed (before July 2, 2003) to increase spending on tourism funded by the local lodging tax must raise the tax as agreed (ORS 320.350(3)).
- **Continue financing debt with TLT revenue.** A local jurisdiction that is financing debt with local transient lodging tax revenues on November 26, 2003 must continue to finance the debt until the retirement of the debt, including any refinancing of that debt. At the time of debt retirement, the tax must be eliminated or must comply with regulations for new or increased local lodging taxes (ORS 320.350(4)).
- **Maintain reimbursement rates to lodging providers.** Local jurisdictions are prohibited from decreasing the amount of reimbursement (as a percent of local transient lodging tax collected) allocated to lodging providers based on the amount reimbursement allowed on December 31, 2000 (ORS 320.345(1)). For example, a city that reimbursed transient lodging providers 3% of the local lodging tax collected may not decrease the collection reimbursement percentage below 3%.
- **Raise reimbursement rates lodging providers with increases in TLT rates.** Local jurisdictions that raised their TLT rate on or after January 1, 2001 are required to reimburse lodging providers at least 5% of all collected local TLT revenues, including revenues that would have been collected without the increase (ORS 320.345(3)). For example, if a city reimbursed lodging providers 3% of the local TLT collected and raised their local TLT rate from 7% to 8% after January 1, 2001, the city would need to increase the collection reimbursement to lodging providers from 3% to 5% of total collected local TLT revenues.

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<sup>4</sup> "Tourism promotion" means any of the following activities: (a) advertising, publicizing, or distributing information for the purpose of attracting and welcoming tourists; (b) Conducting strategic planning and research necessary to stimulate future tourism development; (c) Operating tourism promotion agencies; and (d) Marketing special events an festivals designed to attract tourists (ORS 320.300, Definitions).

<sup>5</sup> "Tourism-related facility" means: (a) a conference center, convention center or visitor information center; and (b) other improved real property that has useful life of 10 or more years and has a substantial purpose of supporting tourism or accommodating tourist activities (ORS 320.300, Definitions).

## RESTRICTIONS ON SPENDING NEW TLT REVENUES

New or increases in the local transient lodging tax approved on or after July 2, 2003 must meet the requirements described below:

- **Spending of new or increased revenue on tourism.** At least 70% of the net revenue from a *new* or *increased* local transient lodging tax must be used for tourism promotion and tourism-related facilities (including debt financing of tourism-related facilities). No more than 30% of the net revenue from a new or increased local transient lodging tax may be used for funding city or county services (i.e. transportation infrastructure, libraries, parks, and other services) (ORS 320.350(6)).
- **Using TLT to finance debt of tourism-related facilities.** Net revenue from new or increased local TLT can be used to finance or refinance debt of tourism-related facilities and to pay administrative costs involved in financing or refinancing that debt provided: (1) TLT revenue may be used for administrative costs only if the jurisdiction provides a collection reimbursement charge to lodging providers; and (2) after the debt is retired, the jurisdiction reduces the TLT rate by the amount the TLT rate was increased to finance or refinance the debt (ORS 320.350(5)).

## SPENDING ON TOURISM

The restrictions on spending existing or new TLT revenues are designed, in part, to maintain or increase the spending of TLT revenues on tourism, as a reinvestment in tourism. ORS 320.300 provides the following definitions of tourism and related activities:

“**Tourism**” means economic activity resulting from tourists.

“**Tourism promotion**” means any of the following activities:

- (a) Advertising, publicizing or distributing information for the purpose of attracting and welcoming tourists;
- (b) Conducting strategic planning and research necessary to stimulate future tourism development;
- (c) Operating tourism promotion agencies; and
- (d) Marketing special events and festivals designed to attract tourists.

“**Tourism promotion agency**” includes:

- (a) An incorporated nonprofit organization or governmental unit that is responsible for the tourism promotion of a destination on a year-round basis.
- (b) A nonprofit entity that manages tourism-related economic development plans, programs and projects.

(c) A regional or statewide association that represents entities that rely on tourism-related business for more than 50 percent of their total income.

**“Tourism-related facility”:**

(a) Means a conference center, convention center or visitor information center; and

(b) Means other improved real property that has a useful life of 10 or more years and has a substantial purpose of supporting tourism or accommodating tourist activities.

**Table 3-3. Historic local transient lodging tax rate changes**

Jurisdiction name	Current tax rate	First imposed	First Change	Second change	Third change	Fourth Change
		Year Rate	Year Rate	Year Rate	Year Rate	Year Rate
Albany	9.0%	1978 5.0%	1985 6.0%	1994 8.0%	1999 9.0%	
Astoria	9.0%	1975 5.0%	1981 6.0%	1990 7.0%	2002 9.0%	
Bend	9.0%	1983 6.0%	1987 7.0%	2002 8.0%	2002 8.5%	2003 9.0%
Cannon Beach	6.0%	1986 2.0%	1992 5.0%	2002 6.0%		
Cascade Locks	7.0%	1982 5.0%	1993 7.0%			
Corvallis	9.0%	1973 5.0%	1981 6.0%	1983 7.0%	1990 9.0%	
Cottage Grove	4.0%	1989 3.0%	1989 4.0%			
Deschutes County	7.0%	1975 5.0%	1980 6.0%	1988 7.0%		
Eugene	4.5%	1975 4.5%				
Grants Pass	9.0%	1982 5.0%	1985 6.0%	1994 7.0%	2001 8.0%	2002 9.0%
Hermiston	8.0%	1991	1994 5.0%	2003 8.0%		
Hood River County	8.0%	1984 5.0%	1991 6.0%	2001 8.0%		
Jefferson County	6.0%	1982 6.0%	2001 6.0%			
Klamath County	8.0%	1979 6.0%	2007 8.0%			
LaGrande	5.0%	1978 5.0%				
Lakeside	1.5%	1993 5.0%	2002 6.0%	2003 7.5%		
Lane County	8.0%	1974 5.0%	1993 8.0%			
Madras	10.0%	1985 6.0%				
Medford	9.0%	1985 6.0%	2001 8.0%	2006 9.0%		
Newport	9.5%	1976 5.0%	1995 7.0%	2003 8.0%	2005 9.5%	
North Bend	7.0%	1982 5.0%	1993 7.0%			
Port Orford	6.0%	1990 6.0%				
Portland	11.5%	1972 9.0%	2000 11.5%			
Redmond	9.0%	1987 7.5%	2003 9.0%			
Reedsport	7.0%	1982 5.0%	1991 7.0%			
Roseburg	8.0%	1982 5.0%	1988 6.0%	2000 7.0%	2002 8.0%	
Sweet Home	6.0%	1990 6.0%				
Wallowa County	5.0%	1994 5.0%				
Warrenton	9.0%	1993 7.0%	2002 9.0%			
Wheeler	7.0%	1993 7.0%				
Wilsonville	5.0%	1975 5.0%				
Woodburn	9.0%	1991 6.0%	2001 9.0%			
Yachats	7.0%	1976 5.0%	1976 6.0%	2002 7.0%		

Source: ECONorthwest Transient Lodging Tax Survey

Note: Thirty-two jurisdictions did not answer this question

Note: Hermiston, Newport, and Redmond raised the city's TLT rate before July 1, 2003. Depoe Bay did not indicate whether they raised TLT rate before or after July 1, 2003, so we assumed that they raised the rate after July 1, 2003.