



# Transient Lodging Tax



# Washington County TLT History and Distribution

- Operators and intermediaries collect transient lodging tax from any person occupying a hotel, motel, dwelling unit used for temporary overnight occupancy or recreational vehicle spaces. This tax has been in existence since 1972. On July 1, 2006 the tax was increased to 9%.
  - Of the 9% tax collected within Washington County, 5% is returned to the lodging operators as a service fee for the collection.
- The balance of the tax is distributed as follows:
  - 28% goes to the General Fund of Washington County
  - 11% goes to the Washington County Fair Grounds
  - 28% split among the Cities within Washington County
  - 26% to the Washington County Visitors Association
  - 7% goes to the Event Center project

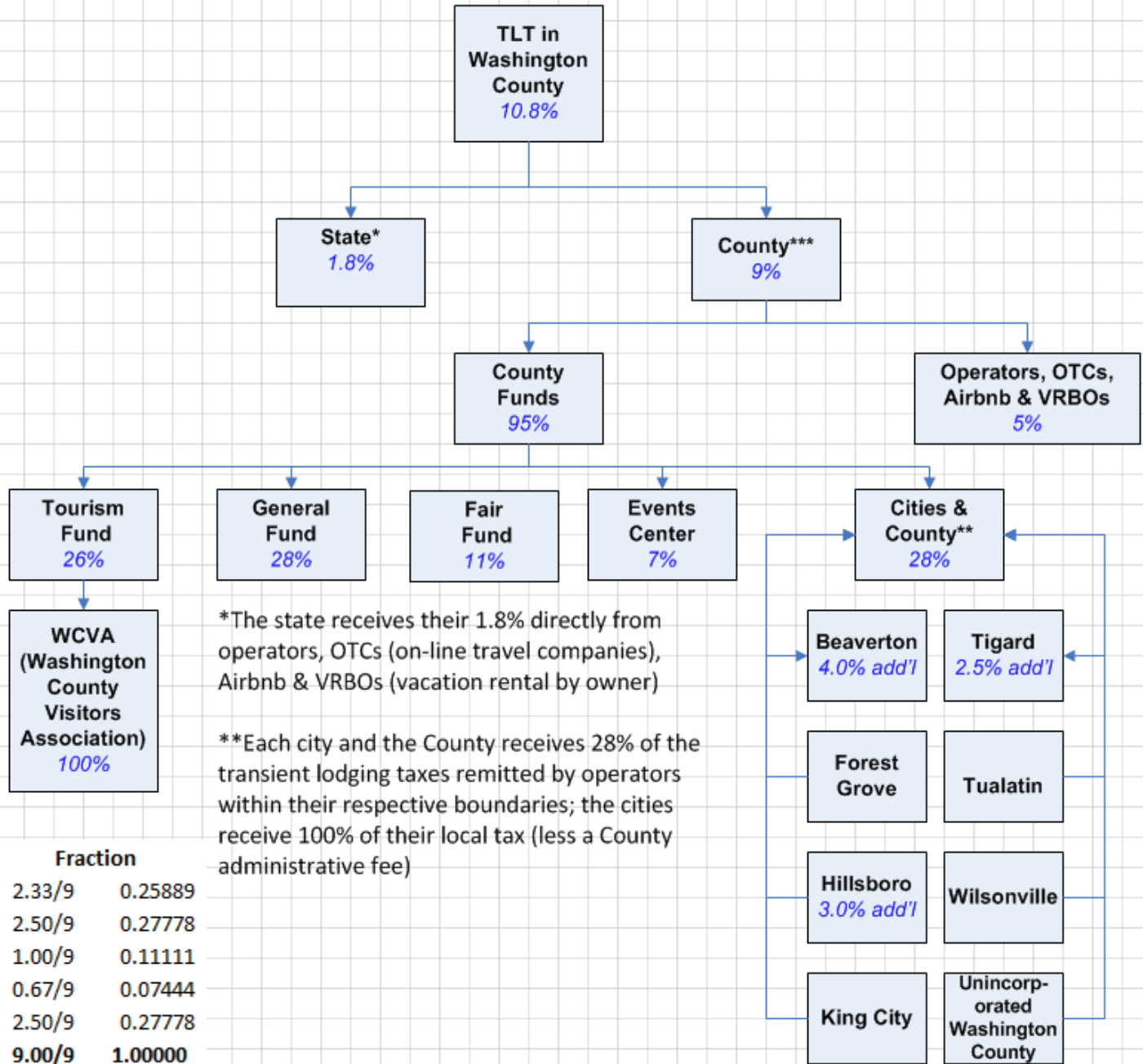


# Intermediaries

- **OTC's** (on-line travel companies) remit transient lodging taxes in accordance with state statutes.
- **Airbnb** and Washington County have entered into a Voluntary Collection Agreement to collect and remit transient lodging taxes on behalf of hosts; currently, the taxes collected are Washington County's tax of 9.0% and the City of Beaverton's local tax of 4.0%.
- **VRBO (HomeAway)** is responsible for the collection and remittance of TLT to the County on behalf of the property owner.



# Transient Lodging Tax in Washington County



\*The state receives their 1.8% directly from operators, OTCs (on-line travel companies), Airbnb & VRBOs (vacation rental by owner)

\*\*Each city and the County receives 28% of the transient lodging taxes remitted by operators within their respective boundaries; the cities receive 100% of their local tax (less a County administrative fee)

***County Funds	Fraction	
Tourism	2.33/9	0.25889
General	2.50/9	0.27778
Fair	1.00/9	0.11111
Events Center	0.67/9	0.07444
Agency (cities)	2.50/9	0.27778
<b>Totals</b>	<b>9.00/9</b>	<b>1.00000</b>



Print Form

**TRANSIENT LODGING TAX**  
**OTC/Booking Agents Only**  
**REMITTANCE FORM**

Washington County Finance Division  
 155 N 1st Ave Suite 270 MS 25  
 Hillsboro OR 97124  
 Phone: (503) 846-4448

Corporate Office:

\* Use this form if you are an OTC (Expedia, Priceline, etc) or a Booking Agent (Airbnb)

Be sure this form is filled in completely and correctly. Penalties and interest are assessed for delinquency.

Period Covered: \_\_\_\_\_ Date Due: \_\_\_\_\_ 10th of Month

Change of Address must be filed and reported immediately to the Washington County Finance Division.

**CALCULATION SECTION**

1) Gross Rents .....\$ \_\_\_\_\_

Print Form

**TRANSIENT LODGING TAX**  
**Washington County 9% Only**  
**REMITTANCE FORM**

Washington County Finance Division  
 155 N 1st Ave Suite 270 MS 25  
 Hillsboro OR 97124  
 Phone: (503) 846-4448

Corporate Office:

Be sure this form is filled in completely and correctly. Penalties and interest are assessed for delinquency.

Period Covered: \_\_\_\_\_ Date Due: \_\_\_\_\_ 10th of Month

Change of Address must be filed and reported immediately to the Washington County Finance Division.

Intermediary: Online Travel Company/Booking Agent revenue.

If Business is Disposed of or Suspended closing return must be filed immediately with the Washington County Finance Division, Suite 270, Public Services Building, and the tax due must be paid. No change of ownership can be recorded until this is done.

Checks, Drafts, Postal Notes and Money Orders in the exact amount of tax due are accepted by the Washington County Finance Division only as agent of the taxpayer and do not constitute payment until cleared. The Washington County Finance Division assumes no responsibility for loss in transit.

Remittance: To avoid penalty be sure proper remittance is enclosed.

MAKE CHECKS PAYABLE TO:  
 WASHINGTON COUNTY

**CALCULATION SECTION**

1) Gross Rents .....	\$	_____
<b>Less Allowable Deductions:</b>		
2) Rents .....	\$	_____
<small>More than 30 consecutive days PER PERSON</small>		
3) Rents From Intermediaries .....	\$	0.00
<small>(Enter on pages 2-3)</small>		
4) Government employees .....	\$	_____
5) Total allowable deductions (lines 2, 3, & 4) .....	\$	0.00
6) Taxable Rents (line 1 minus line 5) .....	\$	0.00
7) Tax 9% of line 6 (Washington County) .....	\$	0.00
8) Collection fee – 5% of line 7 .....	\$	0.00
9) Total tax due (line 7 less line 8) .....	\$	0.00
10) Adjustment - for prior shortage or overpayment .....	\$	_____
<small>(Enter negative amount for overpayment)</small>		
11) Total Tax (line 9 plus line 10) .....	\$	0.00

Washington County

I declare, under penalty of making a false statement, that to the best of my knowledge and belief, the statements herein are correct and true.

Signature: \_\_\_\_\_ Title: \_\_\_\_\_

**FOR OFFICE USE ONLY**

Reviewed: \_\_\_\_\_  
 Postmark Date: \_\_\_\_\_  
 Penalty: \_\_\_\_\_  
 Interest: \_\_\_\_\_

\* Use this form for **Washington County** Transient Lodging Tax Only

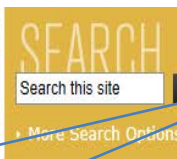
- Operators and intermediaries are required to remit this form and the TLT to the County by the 10<sup>th</sup> of the following month

- For example: June's TLT is due to the County by July 10<sup>th</sup>

- Do not include the TLT in Gross Rents

- If a person stays more than 30 consecutive days enter Rents received for the consecutive days after the 30 here; these Rents are exempt from the TLT

- Unshaded cells automatically calculate after entering applicable information into the shaded cells; lines 3, 5-9 & 11



### SUPPORT SERVICES

[County Home](#) / [Support Services](#) / [Finance](#) / [Transient Lodging Tax](#)

## DEPARTMENTS

Choose a Department:

- Finance Audit Reports
- Cost Allocation Plans
- Fee Schedules
- County Budget
- Financial Summaries
- Property Tax Distribution
- Transient Lodging Tax
- Expenditure Publication
- Finance Forms

## Transient Lodging Tax

Transient Lodging Tax

### Washington County Transient Lodging Program

155 N. First Ave, Suite 270,  
 Hillsboro OR 97124-3072  
**CONTACT: Jennifer Bowlin**  
**Work: (503) 846-4448**  
**Fax: (503) 846-4464**  
**Email: [Jennifer.Bowlin@co.washington.or.us](mailto:Jennifer.Bowlin@co.washington.or.us)**

The Transient Lodging Tax is a tax collected from lodging guests (daily or weekly renters at hotels, motels and other lodgings establishments). This tax has been in existence since 1972. In March 31, 2000 the tax rate within Washington County was 7%. A new Ordinance was passed to take effect July 1, 2006 increasing the tax rate within Washington County to 9%. Of the 9% tax collected within the Washington County, 5% is returned to the lodging operators as a service fee for the collection.

The balance of the tax is distributed as follows: 26% to the Washington County Visitors Association, 28% to the Washington County General Fund, 11% to the Washington County Fair Complex, 7% to the Event Center and 28% split amongst the cities within Washington County.

Effective October 1, 2016 the City of Beaverton enacted a 4% City of Beaverton only TLT. Information on this Beaverton tax can be found [Here](#).

### [Washington County Transient Lodging Tax Code](#)

PDF documentation of the adopted 9% room tax collection code for Washington County.

### [Washington County Transient Lodging Tax Revenue Trends By Fiscal Year](#)

Revenue trends for the 6 previous fiscal years.

### [Transient Lodging Tax Flow Chart](#)

### FORMS:

#### [Transient Lodging Tax Registration Form](#)

Submitted to the County for new establishments or change in ownership or establishment name.

#### [Transient Lodging Tax Remittance Form](#) - (Not for OTC or Booking Agents)

Submitted for Monthly tax remittance.

#### [Transient Lodging Tax Remittance Form OTC](#) - (OTC or Booking Agents Only)

Submitted for Monthly tax remittance.

#### [Transient Lodging Tax Remittance Form Beaverton](#) - (City of Beaverton 4% TLT Tax Only)

Submitted for Monthly tax remittance FOR CITY OF BEAVERTON 4% TLT TAX ONLY

#### [Transient Lodging Tax Government Exemption Form](#)

- TLT website on the County homepage
- Drag this shortcut onto your desktop and open applicable Transient Lodging Tax Remittance Form using Adobe Reader
  - Doing this will enable the auto calculation of the unshaded cells described on the prior slide
  - Dragging any of these shortcuts, to the left, will store them on your desktop; any updates to the forms will automatically update when you open the shortcut



# Understanding the 30-day Exemption

- A person occupying transient lodging space shall be taxed on the first 30 days. Upon completion of the 30 consecutive day period, any additional consecutive days are exempt from the TLT.
- The only exception to this is if there is an agreement in writing between the person and the operator for the person to occupy the space for over 30 consecutive days or more.
- The County interprets this “agreement in writing” to be a written rental agreement that defines the landlord's and the tenant's rights and responsibilities and is intended to comply with the provisions of the Residential Landlord and Tenant Act, ORS 90.100-90.840; a reservation is insufficient.
- This interpretation is supported by WCC 3.08.030, which indicates that the ordinance was intended to apply to the first 30 days when a transient lodging *reservation* exceeds 30 days. That section provides that the “transient lodging tax shall not be imposed on: (a) Any person for that portion of the occupancy that is more than thirty consecutive calendar days.”



# Local City Transient Lodging Tax

- Beaverton - 4.0%, effective October 1, 2016
- Hillsboro - 3.0%, effective August 17, 2017; 10-year life span, renewable by future city councils.
- Tigard - 2.5%, effective September 8, 2017
- Forest Grove - 2.5%, effective January 1, 2018
- Tualatin - 2.5%, approved to take effect May 1, 2018





# Local Transient Lodging Tax

- When a person's stay is prepaid, and that stay extends past the effective date of a city's newly implemented local tax, payment of the new tax, from the effective date to the end of the stay, is not required; for example:
  - Jane prepays for her Hillsboro visit arriving August 13 and checking out August 21, payment of Hillsboro's newly implemented 3.0% tax from August 17-20 will not be required
- When a person prepays for a stay prior to the hotel/intermediary being notified of a new local tax, payment of the new tax is not required; for example:
  - On July 21, 2017 Jane prepays for her Hillsboro visit for December 10-16, 2017. The intermediary she used to book her trip was not notified of the Hillsboro tax until July 24, 2017. Payment of Hillsboro's August 17, 2017 tax is not required.



# Local TLT Remittance Forms

Print Form

<u>Hotels, Intermediaries &amp; Airbnbs</u> Name & Address:  _____	<b>TRANSIENT LODGING TAX</b> <b>CITY OF BEAVERTON Only*</b>  <b>REMITTANCE FORM</b>  Washington County Finance Division 155 N 1st Ave Suite 270 MS 25 Hillsboro OR 97124 Phone: (503) 846-4448	<u>Corporate Office:</u>  _____ _____ _____
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Be sure this form is filled in completely and correctly. Penalties and interest are assessed for delinquency.

Period Covered: \_\_\_\_\_ Date Due: 10th of Month

Change of Address must be filed and reported immediately with the Washington County Finance Division.

Intermediary: Online Travel Company/Booking Agent revenue.

If Business is Disposed of or Suspended closing return must be filed immediately at the Washington County Finance Division, Suite 270, Public Services Building, and the tax due must be paid. No change of ownership can be recorded until this is done.

Checks, Drafts, Postal Notes and Money Orders in the exact amount of tax due are accepted by the Washington County Finance Division only as agent of the taxpayer and do not constitute payment until cleared. The Washington County Finance Division assumes no responsibility for loss in transit.

Remittance: To avoid penalty be sure proper remittance is enclosed.

MAKE CHECKS PAYABLE TO:  
WASHINGTON COUNTY

FOR OFFICE USE ONLY	
Reviewed: _____	
Postmark Date: _____	
Penalty: _____	
Interest: _____	

### CALCULATION SECTION

- 1) Gross Rents .....\$ \_\_\_\_\_
- Less Allowable Deductions:**
- 2) Rents .....\$ \_\_\_\_\_  
(More than 30 consecutive days PER PERSON)
- 3) Rents From Intermediaries .....\$ \_\_\_\_\_  
(Reported to Hotels)
- 4) Government employees .....\$ \_\_\_\_\_
- 5) Total allowable deductions (lines 2, 3, & 4) .....\$ \_\_\_\_\_ 0.00
- 6) Taxable Rents (line 1 minus line 5) .....\$ \_\_\_\_\_ 0.00
- 7) Tax 4% of line 6 (City of Beaverton TLT) .....\$ \_\_\_\_\_ 0.00
- 8) Collection fee – 5% of line 7 .....\$ \_\_\_\_\_ 0.00
- 9) Total City Tax due (line 7 less line 8) .....\$ \_\_\_\_\_ 0.00
- 10) Adjustment for prior shortage or overpayment ..\$ \_\_\_\_\_  
(Enter a negative number for an overpayment)
- 11) Total Tax (line 9 plus line 10) .....\$ \_\_\_\_\_ 0.00

# Beaverton

I declare, under penalty of making a false statement, that to the best of my knowledge and belief, the statements herein are correct and true.

Signature: \_\_\_\_\_ Title: \_\_\_\_\_

\*Use this form for City of Beaverton Transient Lodging Tax Only.

Print Form

<u>Hotels, Intermediaries &amp; Airbnbs</u> Name & Address:  _____	<b>TRANSIENT LODGING TAX</b> <b>CITY OF HILLSBORO Only*</b>  <b>REMITTANCE FORM</b>  Washington County Finance Division 155 N 1st Ave Suite 270 MS 25 Hillsboro OR 97124 Phone: (503) 846-4448	<u>Corporate Office:</u>  _____ _____ _____
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Be sure this form is filled in completely and correctly. Penalties and interest are assessed for delinquency.

Period Covered: \_\_\_\_\_ Date Due: 10th of Month

Change of Address must be filed and reported immediately with the Washington County Finance Division.

Intermediary: Online Travel Company/Booking Agent revenue.

If Business is Disposed of or Suspended closing return must be filed immediately at the Washington County Finance Division, Suite 270, Public Services Building, and the tax due must be paid. No change of ownership can be recorded until this is done.

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Remittance: To avoid penalty be sure proper remittance is enclosed.

MAKE CHECKS PAYABLE TO:  
WASHINGTON COUNTY

FOR OFFICE USE ONLY	
Reviewed: _____	
Postmark Date: _____	
Penalty: _____	
Interest: _____	

### CALCULATION SECTION

- 1) Gross Rents .....\$ \_\_\_\_\_
- Less Allowable Deductions:**
- 2) Rents (by month).....\$ \_\_\_\_\_  
More than 30 consecutive days PER PERSON
- 3) Rents From Intermediaries .....\$ \_\_\_\_\_  
(Reported to Hotels)
- 4) Government employees .....\$ \_\_\_\_\_
- 5) Total allowable deductions (lines 2, 3, & 4) .....\$ \_\_\_\_\_ 0.00
- 6) Taxable Rents (line 1 minus line 5) .....\$ \_\_\_\_\_ 0.00
- 7) Tax 3% of line 6 (City of Hillsboro TLT) .....\$ \_\_\_\_\_ 0.00
- 8) Collection fee – 5% of line 7 .....\$ \_\_\_\_\_ 0.00
- 9) Total City Tax due (line 7 less line 8) .....\$ \_\_\_\_\_ 0.00
- 10) Penalty @ 10% .....\$ \_\_\_\_\_
- 11) Interest .....\$ \_\_\_\_\_
- 12) Adjustment for prior shortage or overpayment ..\$ \_\_\_\_\_
- 13) Total Tax, Penalty and Interest (line 9 plus lines 10, 11 and 12; or subtract line 12 if overpayment)....\$ \_\_\_\_\_ 0.00

# Hillsboro

I declare, under penalty of making a false statement, that to the best of my knowledge and belief, the statements herein are correct and true.

Signature: \_\_\_\_\_ Title: \_\_\_\_\_

\*Use this form for City of Hillsboro Transient Lodging Tax Only.



# County Contact Information

- Jennifer Bowlin, 503-846-4448  
jennifer\_bowlin@co.washington.or.us
- Amanda Bewersdorff, 503-846-8812  
amanda\_bewersdorff@co.washington.or.us

