



Land of Cheese, Trees and Ocean Breeze

Board of Commissioners
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TTY Oregon Relay Service

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TRANSIENT LODGING TAX NOTICE

Dear Lodging Operator:

Tillamook County voters recently approved a ballot measure to impose a county-wide transient lodging tax (TLT). You are receiving this letter because our records indicate that you will be required to begin collecting this tax from guests who stay at your facility beginning January 1, 2014, unless your facility is otherwise exempt under the new law.

WHAT DOES THE NEW LAW MEAN TO ME?

The amount of the new county tax to be collected by you and other lodging facilities in your city will be three percent (3%) of the total retail price of the lodging in addition to any city or state TLT you may already be collecting.

In the event that your city may in the future increase its transient lodging tax (TLT) rate to nine percent (9%) or above, you would only be required to collect a one percent (1%) county TLT after the effective date of the city TLT tax increase. We will work with your city to provide notice of this well in advance.

Much like the existing state and city TLT laws, lodging operators may retain five percent (5%) of their county TLT collections to reimburse collection costs. TLT tax returns, together with payments to the county, will be due quarterly on the same schedule as the present state TLT. The initial county tax return and the payment to the county for the first quarter (less the five percent retained by the lodging operator) must be mailed or delivered to the county on or before April 30, 2014. The county will provide the tax return form for use by lodging operators. The TLT will be administered by the Tillamook County Department of Community Development.

WHAT DO I HAVE TO DO?

If your lodging facility is subject to the county TLT laws and is not otherwise exempt, you must first register with the county to receive your Certificate of Authority to collect the tax. You may presently register online at the following county webpage, www.co.tillamook.or.us/gov/ComDev/TLT/TLTInfo.htm or by mail using a registration form that will be mailed to you within about one week. You must register before January 1, 2014. Once we receive your completed registration, you will receive your Certificate of Authority without charge within about ten (10) days after the County's receipt of a complete registration.

WHERE CAN I GET MORE INFORMATION?

A Fact Sheet has been included for your convenience. The county has also set up a web page at www.co.tillamook.or.us/gov/ComDev/TLT/TLTInfo.htm. This web page also provides links to the registration form, tax return form, Ordinance #74, which the voters approved, and Ordinance #75, which contains the administrative procedures for registrations, collections, exemptions and other procedural matters. After reviewing these materials, if you have further questions, please do not hesitate to contact Community Development Director, John Boyd, at 503-842-3408 or Paul Levesque, Chief of Staff, at 503-842-1809.

Tillamook County is committed to working with all lodging operators in Tillamook County to make implementation as painless and efficient as possible.

Sincerely,

Tillamook County Board of Commissioners

Mark Labhart, Chair

Bill Baertlein, Vice Chair

Tim Josi, Commissioner