



# Tillamook County Transient Lodging Tax

## FAQ for Transient Lodging Intermediaries

### **What is a transient lodging intermediary?**

A transient lodging intermediary is a person or business, other than the lodging provider, that facilitates the retail sale and charges for occupancy of transient lodging. Examples include online travel companies, travel agents, and tour outfitter companies.

### **What is a transient lodging intermediary required to do?**

If your company facilitates retail sales of transient lodging in Oregon and collects payment and fees for these sales, you are required to collect transient lodging tax on the full retail price, other than taxes, charged to customers, and remit the tax to city, county and state jurisdictions (Oregon HB 4120).

### **If I'm a lodging intermediary who *only* books rooms, am I responsible for paying the lodging tax?**

No. If you only book rooms *and do not collect payment* from customers, you are not responsible for collecting and remitting the lodging tax. The lodging provider or manager who collects payment for lodging is responsible for the tax.

### **If I use a company to advertise my transient lodging on their website, but I handle all bookings and payments, am I responsible for remitting the lodging tax?**

Yes. Since you collect payment from your customers for lodging, you are responsible for collecting and remitting the tax to city, county and state jurisdictions.

### **How does a transient lodging intermediary remit the tax they receive from customers?**

Lodging intermediaries must register and file quarterly returns directly to the jurisdictions. They should not send the taxes to the lodging provider.

### **What is the county lodging tax rate?**

The tax rate depends on the lodging location.

Location of Lodging	County Tax Rate
All unincorporated communities and areas	10%
Incorporated Cities of Manzanita, Nehalem, Rockaway Beach, Bay City, Tillamook, Wheeler <sup>1</sup> and Garibaldi <sup>2</sup>	1%

Note<sup>1</sup> - Prior to April 1, 2014, the county tax rate for Wheeler lodging was 3%.

Note<sup>2</sup> - Prior to July 1, 2015, the county tax rate for Garibaldi lodging was 2%.