

## SHORT TERM RENTAL RECOMMENDED STEPS

- 1. Pre- app meeting: Recommended to determine feasibility (see STR Planning Packet). If project is feasible, go to step 2.
- 2. Acknowledgement Packet: Prepare an acknowledgment packet (see STR Planning Packet), share house rules and your contact information with neighboring property owners, and obtain signatures:
  - Visit Planning Office to get a vicinity map and property owner notification list.
  - Get signatures from majority of property owners adjacent to the STR; **AND**,
  - Get signatures from majority of the owners of property within 250' of the STR  
*(Note: When obtaining signatures, please provide each property owner with a copy of the STR house rules and your contact information should they need to contact you for any reason.)*
- 3. STR Safety Inspection: Visit the Planning Office to get Planning Department sign off on building inspection application form (see STR Building Inspection Packet) then visit the Building Department to apply for your safety inspection.
- 4. Obtain STR Approval: Once you have 1-3 steps above complete, bring all your required paperwork to the Planning Office to receive your approval and pay the \$25 fee.
- 5. Site Improvements: Construct or complete any required improvements necessary for meeting the STR requirement, if any (e.g. installing additional parking).
- 5. Lodging Operation Certificate: Complete your Transient Room Tax registration packet and submit to the Finance Department by the date on your approval form.
- 7. Done: Advertise and start operating your short-term rental.

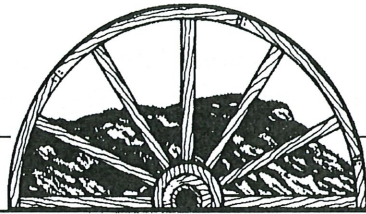




**STR**  
**PLANNING APPLICATION**  
**PACKET**







## SHORT TERM RENTAL APPLICATION REQUIREMENTS CHECKLIST (AIR B&B, VRBO, VACATION RENTALS)

Submit with the Land Use Application

### Ownership

Are you the property owner?

Yes

- Please provide a copy of property deed or other legal document showing proof of property

No

- The property owner shall be a co-applicant and provide a proof of property ownership

### Plot plan

A plot plan of the property (all boxes must be checked)

Does your plot plan show location and use of all buildings and structures on the property?

Does your plot plan identify the main entrance to the short-term rental dwelling on the property and the location of keypad or key lock box?

### Parking plan

Identify the location and dimensions of each required guest parking space:

1. Parking requirement is 1 space per bedroom. Example: if you have a 2-bedroom rental, you must provide 2 off-street parking spaces.
2. Off-street parking, enclosed parking areas (garaged, gated fences etc.) and stacked parking (parking behind or blocking one another) are **not** eligible.
3. The parking space must be functional, fully accessible at all times and for "all" types of vehicles. A standard parking space is 9'x18'. The area shall include two feet (2') of minimum clearance on each side of the parking area.

(All boxes must be checked)

Does your parking plan identify open (not enclosed) parking spaces on the property for each bedroom?

Does your parking plan show the dimensions of your available off-street parking areas?

Does your parking plan include an improved walkway directly to and from the entrance where a key lock box is mounted?

### **Building Safety Inspection**

A building safety inspection is required to check smoke detectors, legal sleeping rooms, safe exiting in case of emergency etc. **There may be a fee for this inspection.** (All boxes must be checked):

- Did you get a building safety inspection?
- Is the inspection report included?

### **Acknowledgement packet**

An acknowledgement packet is required that you have contacted your neighbors (property owners, not renters) about your short-term rental and that they have no objection. An acknowledgement form is provided with this checklist.

1. Majority of property owners of adjacent to the short-term rental property
  - a) Adjacent means only those properties that share property lines and those across a public alley.
  - b) Where only (2) adjacent properties exist, a minimum of fifty percent (50%) shall be required.

**AND**

2. The majority of the owners of property within 250' of the short-term rental property

- Does your application include the acknowledge packet with signatures?

### **Fees**

This application is an administrative approval

- Is the application fee of \$25 included?

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\*\*The Short-Term Rental Permit will presumptively be renewed annually and the applicant may continue the short-term rental operation under the terms and conditions of the initial permit, unless the permit has been revoked as provided in Section 3.22.004

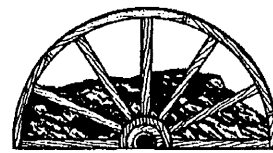






# APPLICATION FOR SHORT TERM RENTAL

**COMMUNITY AND ECONOMIC  
DEVELOPMENT DEPARTMENT**  
**Planning Division**  
 1000 Adams Avenue, P.O. Box 670  
 La Grande, OR 97850  
 (541) 962-1307  
 Fax (541) 963-3333



**CITY of LA GRANDE**  
THE HUB OF NORTHEASTERN OREGON

## OWNER/APPLICANT INFORMATION

Applicant/Agent: _____	Property Owner: _____
Mailing Address: _____	Mailing Address: _____
City/State/Zip: _____	City/State/Zip: _____
Telephone: _____	Telephone: _____
Fax: _____	Fax: _____
Email: _____	Email: _____

## PROJECT INFORMATION

Site Address: _____	Description of property being rented: _____
Legal Desc.: T___S, R___E, Section ____, Tax Lot _____	_____
<input type="checkbox"/> Entire House <input type="checkbox"/> Portion of the house	_____

## APPLICANT/OWNER CERTIFICATION

**The applicant/owner understands and agrees (initial all):**

Short term rental requirements and use restrictions

\_\_\_ One short term rental only permitted per parcel

\_\_\_ Property owner shall be limited to owning only 2 short term rental (separate permit required for each)

\_\_\_ Short term rental in non-transferrable and does not run with the land

\_\_\_ Shall obtain and maintain a Lodging Operation Certificate

\_\_\_ Good neighbor policies

Enforcement of short-term rental provisions

\_\_\_ Failure to complete corrective action to resolve a violation

\_\_\_ Third violation even if corrected within 12 months, shall result in revocation

\_\_\_ Expiration or termination of Lodging Operation Certificate

\_\_\_ Submitting false information to the City

**Applicant Signature:** \_\_\_\_\_ **Owner Signature:** \_\_\_\_\_

## OFFICE USE ONLY

Zone: _____ File Number: _____ Application Fee: _____ Register for TRT by: _____	Date Approved: _____
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## **ARTICLE 3.23 – SHORT-TERM LODGING**

### **SECTION 3.22.001 – PURPOSE**

The Purpose of this article is to allow short-term rentals in the City of La Grande with the goal of minimizing impacts to the residential housing stock in the city and to ensure and maintain livable neighborhoods. Short-term rentals are permitted in all residential zones, in both owner-occupied and leased properties, provided that the short-term rental meets the definition as stated in Article 1.3 of this Code; the requirements of this Article; and all other applicable City, County or State laws and regulations.

### **SECTION 3.22.002 – SHORT-TERM RENTAL PERMIT**

- A. A Short-Term Rental Permit shall be required for operating a short-term rental in all Residential Zones within the City of La Grande. An application for a Permit shall be initiated by the property owner or long-term renter with the property owner as a co-applicant, on forms provided by the Community Development Director/Planner and shall include the following submittal information to demonstrate compliance with this Article:
1. Copy of property deed or other legal document showing proof of property ownership.
  2. For applications initiated by a long-term renter, the property owner shall be a co-applicant.
  3. A plot plan of the property showing the following:
    - a. The location and use of all buildings and structures on the property.
    - b. Identify the main entrance to the short-term rental dwelling on the property and the location of keypad or key lock box.
    - c. Identify the location and size of each required guest parking space.
  4. A signed acknowledgement statement of "no objection" from a majority of property owners described in 'a' and 'b' below:
    - a. From the majority of the owners of property adjacent to the short-term rental property.
      - i. For the purposes of this requirement, "adjacent" means only those properties that share property lines and those across a public alley.
      - ii. Where only two (2) adjacent properties exist, a minimum of fifty percent (50%) shall be required; and,
    - b. From the majority of the owners of property within two hundred-fifty feet (250') of the short-term rental property.
    - c. The applicant shall prepare and present an "Acknowledgement Packet" to those neighbors described in 4.a. and b. above. The Acknowledgement Packet shall include the following:

- i. The plot plan as required in Item #3 above.
- ii. An operation plan that identified the number of rooms for rent, whether the rental includes the entire house to one party or by the room to separate parties, whether pets allowed, other? [specify "other" requirements].
- iii. A copy of the House Rules for Guests staying at the short-term rental.
- iv. Emergency contact information of the property owner or manager of the short-term rental.
- v. The acknowledgment statement to be signed by property owners shall read as follows:

*"I have reviewed and fully understand the plans, operations and house rules for the proposed short-term rental, and I have no objections to the City of La Grande approving a Short-Term Rental Permit for operation of a short-term rental on the subject property as described in the Acknowledgement Packet."*

5. Copy of completed and approved Building Safety Inspection, signed by Building Inspector, City of La Grande Building Division.
  6. Any other information deemed necessary by the Community Development Director/Planner to demonstrate compliance with this Article.
- B. Property owner shall be limited to possessing only two (2) Short-Term Rental Permits and owning only two (2) short-term rentals within a residential zone the City.
- "Owner" is defined as natural person or legal entity that owns and holds legal title to the subject property. If the owner is a business entity such as a partnership corporation Limited Liability Company, Limited Partnership, Limited Liability Partnership or similar entity, each person who owns an interest in that business entity is considered an owner.
- C. The Short-Term Rental Permit is not transferrable and does not run with the land. The Permit is assigned exclusively to the property owner that is identified in the application and the use is subject to all terms and conditions of the initial permit. The Short-Term Rental Permit shall not grant any permanent land use rights that may later be interpreted or construed as being a legal nonconforming use or grandfather right attached to the property.
- D. Upon receiving approval of a Short-Term Rental Permit, the property owner shall also obtain and maintain a Lodging Operation Certificate from the City of La Grande Finance Department.
- E. The Short-Term Rental Permit will presumptively be renewed annually and the applicant may continue the short-term rental operation under the terms and conditions of the initial permit, unless the permit has been revoked as provided in Section 3.22.004.

**SECTION 3.22.003 – SHORT-TERM RENTAL REQUIREMENTS AND USE RESTRICTIONS**

- A. Short-term rentals shall not include the use of a recreational vehicle, travel trailer, tent or other temporary shelter
- B. Multi-Family and Condominium Units Prohibited: Short-term rentals shall be limited to single-family or accessory dwelling units, and duplex dwellings. Short-term rentals shall be prohibited in all multi-family and condominium developments (three units or greater), as well as all cottage home developments.
- C. Only one (1) Short-Term Rental Permit is permitted per parcel, limited to one (1) residential dwelling, which may include an accessory dwelling unit that is rented to the same party.
  - 1. A single-family dwelling with an accessory dwelling unit shall not be rented separately to different parties, as this would be considered two (2) separate short-term rentals on the same parcel and not permitted under this Code.
  - 2. A short-term rental within a duplex shall be limited to one (1) side or one (1) dwelling unit only.
- D. The maximum occupancy for a dwelling used for a short-term rental shall be two (2) additional persons per guest bedroom, plus two additional persons. For example, a two (2) bedroom dwelling would have a maximum occupancy of six (6) persons.
- E. One (1) off-street (on-site) parking space shall be provided for every guest sleeping room. For Bed and Breakfast Inns and Hosted Home Shares, this requirement is in addition to the parking required for a single-family dwelling or duplex, whichever is applicable.
- F. Each required off-street parking space shall be fully accessible at all times and not stacked or blocked by another parking space. Parking space dimensions and access shall be designed in conformance with Section 5.7.005 of this Code, and shall meet the following standards:
  - 1. While meeting the 9'x18' required dimension, the parking area shall include two-feet (2') of minimum clearance on each side of the parking area for occupants to easily get in and out of a vehicle. If such clearance does not exist, the parking spaces within such area shall be deemed non-functional and invalid towards meeting minimum off-street parking requirements.
  - 2. Each off-street parking space shall be an integral part of the short-term rental use, and include an improved walkway directly to and from the entrance where a key lockbox shall be mounted for accessing the short-term rental.
  - 3. Required off-street parking shall be located and designed to be closer to an entrance of the short-term rental with a key lockbox, than the on-street parking within the public right-of-way. Such design shall encourage guests to use the required off-street parking as the primary parking space(s).
  - 4. Signage shall be installed at each required off-street parking space or area that clearly identifies the reserved and designated off-street parking for the short-term rental.



- G. Enclosed parking areas (garages, gated fences, etc.) shall not be eligible for meeting the parking requirements. Required parking spaces shall be open and conveniently accessible to guests at all times.
- H. Conversion of Covered Parking to Living Space: The conversion of a covered parking space(s) to living space shall only be permitted when the removal of such parking space will not result in a future nonconforming situation, should the short-term lodging use revert back to a residential occupancy.
- I. Other Conversions of Space: The conversion of a dwelling to a short-term rental is considered temporary. No alterations or improvements shall be permitted that will prevent the short-term rental dwelling from its ability to be reverted back to a full-time residential dwelling (e.g., elimination of kitchen or other alterations that may result in a nonconforming situation).
- J. Good Neighbor Policies:
  - 1. House policies must be posted on-site for guests to easily see.
  - 2. The short-term rental shall include the posting of a business sign in a location that is clearly visible and easy to read from the public right-of-way. Such signage shall include the phone number of the emergency contact for the owner or manager of the short-term rental.
  - 3. One or more emergency contacts for the short-term rental shall reside within fifteen (15) miles of the short-term rental and shall be responsive to neighborhood questions, concerns or complaints within two (2) hours.

#### **SECTION 3.22.004 – ENFORCEMENT OF SHORT-TERM RENTAL PROVISIONS**

- D. Upon receiving a complaint of a possible violation of this Article or the provisions of any other applicable ordinance or law, City Staff will investigate to determine if a violation exists; and when appropriate, will provide the property owner with written notice of the required actions to correct the violation.
- E. Revocation of Short-Term Rental Permit:
  - 1. Failure to complete corrective action to resolve a violation of this Article shall result in the revocation of the Short-Term Rental Permit.
  - 2. A third (3<sup>rd</sup>) violation of this Article, even if corrected, within a twelve (12) month period shall result in the revocation of the Short-Term Rental Permit.
  - 3. The expiration or termination of a Lodging Operation Certificate shall result in the revocation of the Short-Term Rental Permit.
  - 4. Submitting false information to the City shall result in the denial, suspension, or revocation of a Short-Term Rental Permit as determined by the City Manager in their sole discretion.
- F. Upon revocation of a Short-Term Rental Permit, a property owner shall not be permitted to submit a new application for a Short-Term Rental Permit for a period of two (2) years from the date the Permit was revoked.

- G. In the event that a tenant or property owner is found to be operating a Short-Term rental without the required Permit, the property owner shall immediately cease operating the Short-Term rental, submit an application for a Short-Term Rental Permit, obtain a Lodging Operation Certificate, and submit lodging taxes for all rents received while operating without a permit within 30 days of notice of the violation. Failure to comply with these provisions shall prohibit eligibility to submit an application for a Short-Term Rental Permit for a period of two (2) years.



**STR**  
**BUILDING INSPECTION**  
**PACKET**



# Building Division Permit Application

## Short Term Rental Inspection Application

P.O. Box 670 - 1000 Adams Avenue  
 La Grande, OR 97850  
 email: lgbuilding@cityoflagrande.org Ph: 541-962-1360



Category of Construction	
Residential Inspection for Short Term Rental application process.	
Description of Property	
<input type="checkbox"/> Entire House	<input type="checkbox"/> Portion of House being rented
Description of property being rented: <i>(include # of bedrooms)</i>	
Job Site Information & Location	
Job site address:	
City/State/ZIP:	
Directions to job site:	
Property Owner	
Name:	
Mailing Address:	
City/State/ZIP:	
Phone:	
Email:	
Tenant (If Applicable)	
Business name:	
Address:	
City/State/ZIP:	
Phone:	Fax:
E-mail:	
CCB #:	Expiration Date:
Applicant if different from above	
Name:	
Mailing Address:	
City/State/ZIP:	
Phone:	E-mail:

FEES	
One hourly inspection fee charged(\$55/hr.) for initial inspection. Additional hourly inspection fee charged for additional inspections.	
Building Permit and Related Fees	
Building Permit Fee	\$
State Surcharge X 12%	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
<b>TOTAL FEES</b>	<b>\$</b>

Planning Sign off Short Term Rental Eligible
<p><b>Signature:</b></p> <p><i>*This signoff authorizes moving forward with the building inspection process. This is not a permit and does not imply or grant approvals for operating a short-term rental. All land use standards and criteria provided in the Land Development Code Ordinance must be met prior to final approval granted by Planning Division to operate a short-term rental.</i></p>





# Building Division Inspection Checklist

## Short Term Rental Inspection Checklist

P.O. Box 670 - 1000 Adams Avenue  
 La Grande, OR 97850  
 email: lgbuilding@cityoflagrande.org Ph: 541-962-1360



# EXAMPLE CHECKLIST

**THIS IS THE CHECKLIST THE INSPECTOR WILL USE**

### GENERAL SAFETY

Requirement	Comments
<input type="checkbox"/> House number is visible from street.	
<input type="checkbox"/> At least one fire extinguisher on every floor of the home in conspicuous, easy-to-grab spots, near exits that are accessible within seconds. Place one near the kitchen exit away from a stove or oven.	
<input type="checkbox"/> Doors are easily accessible with working locks and not broken.	
<input type="checkbox"/> Windows are easily accessible with working locks and not broken.	
<input type="checkbox"/> Hot water heater is set no higher than 120°F	
<input type="checkbox"/> Stairs have at least one handrail.	
<input type="checkbox"/> Things that can burn are at least 3 feet from the furnace, fireplace (should have screen and hearth), heater, appliances, and stovetop. Any flammables are stored properly.	
<input type="checkbox"/> A safe, continuous, and unobstructed path to public way.	
<input type="checkbox"/> There is no significant presence of mold, dampness or water damage.	
<input type="checkbox"/> Appliances are all in safe, working condition.	
<input type="checkbox"/> Habitable rooms have proper heat source. (installed force air unit, electric heaters, etc. capable of maintaining 68°F at a height of 3'0" above floor. No portable heaters allowed).	



### SMOKE & CARBON MONOXIDE DETECTORS

<u>Requirement</u>	<u>Smoke Detectors</u>	<u>Carbon Monoxide Detectors</u>	<u>Comments</u>
Operational	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	
Locations	<input type="checkbox"/> On every level <input type="checkbox"/> Outside each bedroom <input type="checkbox"/> In each bedroom <input type="checkbox"/> 10 ft minimum from fixed cooking appliances in/near the kitchen	<input type="checkbox"/> On every level <input type="checkbox"/> Inside or Outside every sleeping area.	

### BEDROOMS

<u>Requirement</u>	<u>Comments</u>
<input type="checkbox"/> Bedroom is a legal sleeping room per definition: Minimum of 70 sq. ft. with minimum horizontal distance of wall of 7 ft. Must have a door or window directly opening to outside of dwelling (minimum NET opening area of 5.7 square feet).	
<input type="checkbox"/> All bedrooms have exit door and exit window in good working condition (not blocked by furniture, damaged or barred and are easily openable)	

### ELECTRICAL

<u>Requirement</u>	<u>Comments</u>
<input type="checkbox"/> All electrical appears to be in safe and working condition (no exposed or damaged wiring, electrical panel properly covered and accessible, faceplate covers in place, extension cords are not used as fixed wiring).	



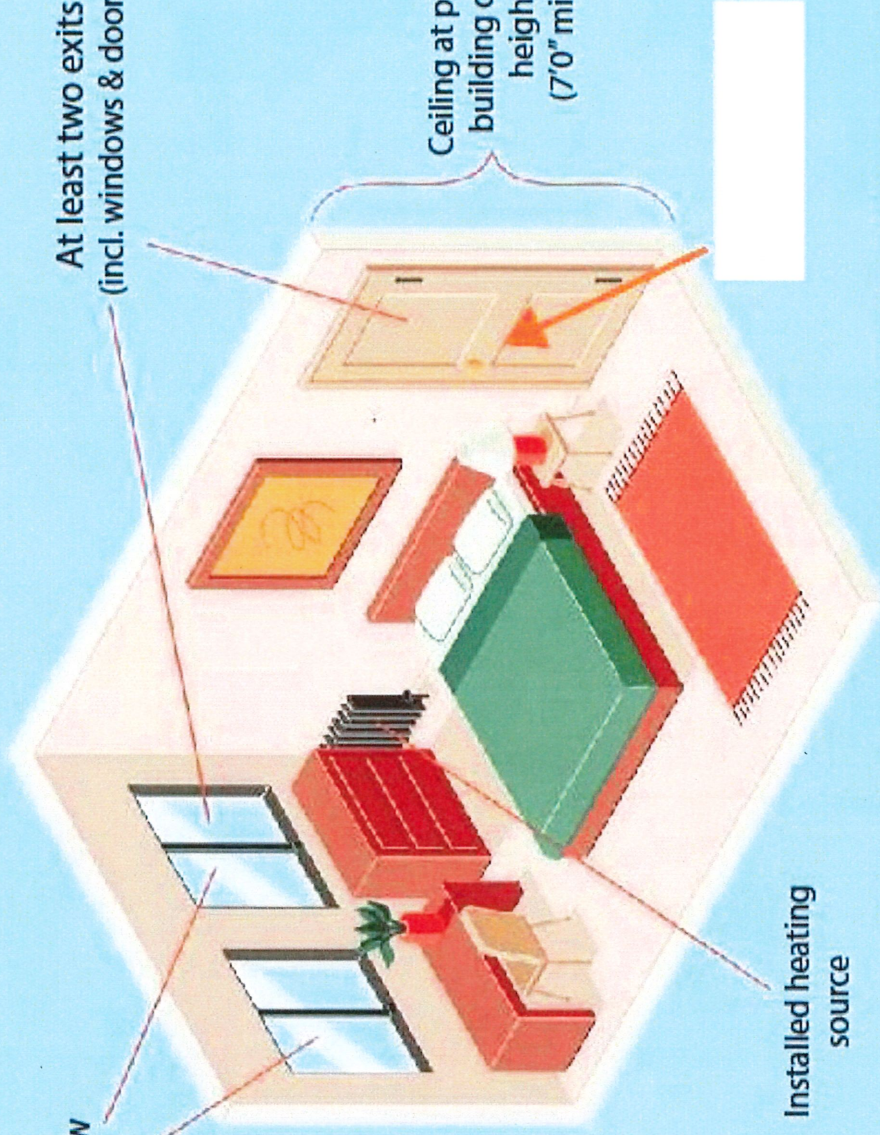


# The Short-Term Residential Code's Bedroom Requirement

At least one window  
(min. clear  
opening of 5.7 SF)

At least two exits  
(incl. windows & doors)

Ceiling at proper  
building code  
height  
(7'0" min)



Minimum Room Area:  
At least 70 SF  
in size  
(min. horizontal wall  
distance of 7')

Installed heating  
source

\*Closet preferred but not mandatory



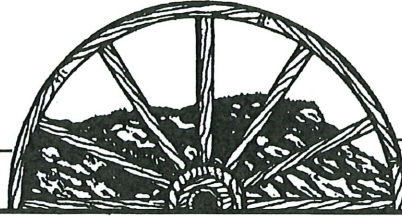


**TRANSIENT ROOM TAX  
REGISTRATION  
PACKET**



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CITY OF



LA GRANDE

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THE HUB OF NORTHEASTERN OREGON

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**Hotel & Motel Transient Room Tax**  
**1000 Adams Ave / PO BOX 670**  
**La Grande, OR. 97850**  
**541-962-1313**

Dear Operator/Air BnB Host:

As an establishment in the City of La Grande that provides lodging on a day to day basis, you are required by City ordinance to collect transient room tax and pay the tax to the City of La Grande every month by the 15<sup>th</sup> following the collection month.

Enclosed in this packet you will find information regarding filing returns for Transient Room Tax with the City of La Grande. The Registration Form needs to be filled out and *returned back to The City of La Grande*.

Also included is the City of La Grande Ordinance number 3188, which outlines Transient Room Tax; State House Bill 2656 and Transient Room Tax Return forms.

You are required to collect 6% and 3% tax for the City and County respectively on rents charged by the day. Each month you are required to report those collections using the enclosed forms and then remit payment payable to the City of La Grande. The City collects the County's portion of the tax. The City of La Grande recommends using the *fillable* form on our website at: [www.cityoflagrande.org](http://www.cityoflagrande.org), which eliminates calculation errors on monthly taxes before filing your monthly returns.

The State of Oregon also requires you to submit lodging tax of 1.8%. Enclosed is a limited information sheet on how to begin reporting to the State of Oregon.

You may need to also contact the City of La Grande Planning division to see if you need a conditional use permit. You can contact them at 541-962-1307.

Returns for each month are required even if you do not have anything to report, simply put zero in the gross rent line. If you have been operating prior to receiving this packet you must file returns for all previous months back to the operating start date (including penalty and interest).

If you have questions please feel free to call me or drop into the office during my office hours: 8:00 AM to 12:00 PM, Monday through Friday and I will be more than happy to assist you.

Sincerely,

Kayla Brainerd  
Finance Tech II







**LaGrande**  
THE CITY OF ACRES AND ASPIRES

CITY OF LA GRANDE  
1000 ADAMS AVE.  
PO BOX 670  
LA GRANDE, OR 97850  
541-962-1313

## Transient Lodging Tax Registration Form

### Property Information

\_\_\_\_\_  
Name of Property/Business (Including Doing Business As) Operation Start Date

\_\_\_\_\_  
Property Address City/State Zip

**Type of Business** (check one):  Hotel/ Motel  B&B  House  Townhouse/Condo  
 RV Park  Online Retailer  Other

**Ownership Information** (check one):  Individual  Partnership  Corporation

\_\_\_\_\_  
Name (First/Last) Title Phone Number Email Address

\_\_\_\_\_  
Mailing Address City/State Zip

### Names of Additional Owners, Partners or Corporate Officers

\_\_\_\_\_  
Name (First/Last) Title Phone Number Email Address

\_\_\_\_\_  
Name (First/Last) Title Phone Number Email Address

### Records/ Remittance Information (if different from above)

Individual/Company responsible for the completion of the monthly tax form and payment of the taxes

\_\_\_\_\_  
Business Name Contact Person Phone Number Email Address

\_\_\_\_\_  
Mailing Address City/State Zip

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

**Business License #** (if applicable) \_\_\_\_\_ **Land Use Permit #** \_\_\_\_\_



**CITY of LA GRANDE**  
**ORDINANCE NUMBER 3188**  
**SERIES 2010**

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LA GRANDE, OREGON,  
LEVYING A SIX PERCENT (6%) TRANSIENT ROOM TAX IN THE CITY OF LA GRANDE,  
OREGON; REPEALING ORDINANCE NUMBERS 2543, SERIES 1978, AND 2737,  
SERIES 1987; ALL AMENDING ORDINANCES; AND ALL OTHER ORDINANCES OR PARTS  
OF ORDINANCES IN CONFLICT HERewith; AND DECLARING AN EFFECTIVE DATE

**THE CITY OF LA GRANDE ORDAINS AS FOLLOWS:**

**Section 1. TITLE**

This Ordinance may be cited by its short title as the City of La Grande "***Transient Room Tax Ordinance.***"

**Section 2. DEFINITIONS**

In addition to those definitions contained in the Oregon State Statutes, for purposes of this Ordinance the following words or phrases, except where the context clearly indicates a different meaning, shall mean:

- A. **Accrual Accounting.** The "Operator" enters the rent due from a "transient" on the records when the rent is earned, whether or not it is paid.
- B. **Cash Accounting.** The "Operator" does not enter the rent due from a transient on the records until the rent is paid.
- C. **City Council.** The City Council of the City of La Grande, Oregon.
- D. **Hotel.** Any structure or any portion of any structure which is occupied or intended or designed for transient occupancy for thirty (30) days or less for dwelling, lodging, or sleeping purposes and includes any hotel, inn, tourist home or house, motel, studio, hotel, bachelor hotel, lodging house, rooming house, motel, studio hotel, bachelor hotel, lodging house, rooming house, apartment house, public or private dormitory, fraternity, sorority, public or private club, space in mobile home or trailer parks, bed and breakfast, or similar structure or portions thereof so occupied, provided such occupancy is for less than a thirty- (30) day period.
- E. **Occupancy.** 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.
- F. **Operator.** The person who is proprietor of the hotel in any capacity. In those instances when the Operator performs 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 Ordinance and shall have the same duties and liabilities as the Operator. Compliance with the provisions of this Ordinance by either the Operator or the managing agent shall be considered to be compliance by both.

G. **Person**. 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.

H. **Rent**. 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, without any deduction.

I. **Rent Package Plan**. 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 Ordinance shall be the same charge made for rent when consideration is not a part of a package plan.

J. **Tax Administrator**. The Finance Director of the City of La Grande, Oregon.

K. **Tax**. Either the tax payable by the transient or the aggregate amount of taxes due from an Operator during the period for which Operator is required to report collections.

L. **Transient**. Any individual who exercises occupancy or is entitled to occupancy in a hotel for a period of thirty (30) days as full days. The day a transient checks out of the hotel shall not be included in determining the thirty- (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 thirty (30) days has expired, unless there is an agreement in writing between the Operator and the occupant providing for a longer period of occupancy.

### **Section 3. TAX IMPOSED**

For the privilege of occupancy in any hotel on and after the effective date of this Ordinance, each transient shall pay a tax in the amount of six percent (6%) 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 the records when the rent is collected, if the Operator keeps records on the cash accounting basis and when earned if the Operator keeps records on the accrual accounting basis. If rent is paid in installments, a proportionate share of the tax shall be paid by the transient to 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 shall 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 or trailer parks.

**Section 4. COLLECTION of TAX by OPERATOR**

A. Every Operator renting rooms in the City of La Grande, Oregon, the occupancy of which is not exempted under the terms of this Ordinance, shall collect a tax from the occupant. The tax collected or accrued by the Operator constitutes a debt owed by the Operator to the City.

B. 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.

C. The Tax Administrator shall enforce provisions of this Ordinance and shall have the power to adopt rules and regulations not inconsistent with this Ordinance as may be necessary to aid in its enforcement.

D. For rent collected on portions of a dollar, the first one cent (.01) of tax shall be collected on ten cents (.10) through twenty-nine cents (.29), inclusive; the second one cent (.01) of tax on thirty cents (.30) through forty-nine cents (.49); the third one cent (.01) of tax on fifty cents (.50) through sixty-nine cents (.69); the fourth one cent (.01) of tax on seventy cents (.70) through eighty-nine cents (.89); and the fifth one cent (.01) on ninety cents (.90) through the next one dollar and nine cents (\$1.09) of rent.

**Section 5. OPERATOR'S DUTIES**

Each Operator shall collect the tax imposed by this Ordinance 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 Ordinance.

**Section 6. EXEMPTIONS**

No tax levied under this Ordinance shall be imposed upon:

A. Any occupant who lodges in the same hotel for more than thirty (30) successive calendar days (a person who pays for lodging on a monthly basis, regardless of the number of days in such month, shall not be deemed a transient).

B. Any occupant whose rent is of a value less than two dollars (\$2.00) per day.

C. Any person who rents a private house, vacation cabin or like facility from any owner who rents such facilities incidentally to his/her own use thereof.

D. Any occupant whose rent is paid for a hospital room or to a medical clinic, convalescent home or home for aged people.



**Section 7. REGISTRATION of OPERATOR; FORM and CONTENTS; EXECUTION; CERTIFICATION of AUTHORITY**

Every person engaging or about to engage in business as an Operator of a hotel in the City of La Grande, Oregon, shall register with the Tax Administrator on a form provided by the Tax Administrator or designee. Operators engaged in business at the time this Ordinance is adopted must register not later than thirty (30) calendar days after adoption of this Ordinance. Operators starting business after this Ordinance is adopted must register within fifteen (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 the place or places of business(es) and such other information that shall facilitate the collection of the tax as the Tax Administrator may require. The registration shall be signed by the Operator. The Tax Administrator shall, within ten (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 for 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 readily noticeable and seen by all occupants and persons seeking occupancy.

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 Council of the City of La Grande, Oregon, 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 lawful business in an 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, Council, Department, or Office of the City of La Grande, Oregon. This Certificate does not constitute a permit."

**Section 8. DUE DATE for RETURNS and PAYMENTS**

A. The tax imposed by this Ordinance 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 (15<sup>th</sup>) day of each month for the preceding month and are delinquent on the last day of the month in which they are due.

B. On or before the Fifteenth (15<sup>th</sup>) 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.

C. 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 Operator for such period and an explanation in detail of any discrepancy between such amounts and the amount of rents exempt, if any.

D. The person required to file the return shall deliver the return, together with the remittance of the amount of tax due, to the Tax Administrator in the Finance Department of the City of La Grande, Oregon, either by personal delivery or by mail. If the return is mailed, the postmark shall be considered the date of delivery for determining delinquencies.

E. For good cause, the Tax Administrator may extend for a period not to exceed one (1) month the time for making any return or payment of tax. No further extension shall be granted, except by the City Council of the City of La Grande, Oregon. Any Operator to whom an extension is granted shall pay interest at the rate of one percent (1%) 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 the extension granted, then the interest shall become a part of the tax for computation of penalties described elsewhere in this Ordinance.

**Section 9. DELINQUENT PENALTIES and INTEREST**

A. 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 Ordinance prior to delinquency shall pay a penalty of ten percent (10%) of the amount of the tax due, in addition to the amount of the tax.

B. 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 thirty (30) days following the date on which the remittance first became delinquent shall pay a second delinquency penalty of fifteen percent (15%) of the amount of tax due plus the amount of the tax and the ten percent (10%) penalty first imposed.

C. Fraud: If the Tax Administrator determines that the nonpayment of any remittance due under this Ordinance is due to fraud or intent to evade the provisions thereof, a penalty of twenty-five percent (25%) of the amount of the tax shall be added thereto, in addition to the penalties stated in Paragraphs A. and B. of this Section.

D. Interest. In addition to the penalties imposed, any Operator who fails to remit any tax imposed by this Ordinance shall pay interest at the rate of one half (1/2) of one percent (1%) 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.

E. Penalties Merged with Tax: Every penalty imposed and such interest as accrues under the provisions of this Section shall be merged with and become a part of the tax herein required to be paid.

F. Petition for Waiver. Any Operator who fails to remit the tax herein levied within the time herein stated shall pay the penalties herein stated; provided, however, the Operator may petition the City Council of the City of La Grande, Oregon, for waiver and refund of the penalty or any portion thereof. The City Council of the City of La Grande, Oregon, may, if a good and sufficient reason is shown, waive and direct a refund of the penalty or any portion thereof.

**Section 10. DEFICIENCY DETERMINATIONS; FRAUD, EVASION, OPERATOR DELAY**

A. Deficiency Determination: If the Tax Administrator determines that the returns are incorrect, the amount required to be paid may be computed upon the basis of the facts contained in the return or returns or upon the basis of any information within or that may come into the Tax Administrator's possession. One (1) or more deficiency determinations may be made of the amount due for one (1) or more than one (1) period; and the amount so determined shall be due and payable immediately upon service of notice as herein provided, after which the amount determined is delinquent. Penalties on deficiencies shall be applied as set forth in Section 9.

1. 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 Section 9.

2. The Tax Administrator shall give to the Operator or occupant a written notice of determination. The notice may be served personally or by mail; if by mail, the notice shall be addressed to the Operator at the address reflected in the records of the Tax Administrator. In the case of service by mail or any notice required by this Ordinance, the service is complete at the time of deposit in the United States Post Office.

3. Except in the case of fraud or intent to evade this Ordinance or authorized rules and regulations, every deficiency determination shall be made and notice thereof mailed within three (3) 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 (3) years after the return is filed, whichever period expires the later.

4. Any determination shall become due and payable immediately upon receipt of notice and shall become final within ten (10) days after the Tax Administrator has given notice thereof; provided, however, the Operator may petition for redemption and refund if the petition is filed before the determination becomes final, as herein provided.

B. Fraud, Refusal to Collect, Evasion: If any Operator shall fail or refuse to collect said tax or to make, within the time provided in this Ordinance, any report and remittance of said tax or any portion thereof required by this Ordinance; makes a fraudulent return; or otherwise willfully attempts to evade this Ordinance, the Tax Administrator shall proceed in such manner as deemed 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 Ordinance from any Operator who has failed or refused to collect the same and to report and remit said tax, the Tax Administrator shall proceed to determine and assess against such Operator the tax, interest, and penalties provided for by this Ordinance. In case such determination is made, the Tax Administrator shall provide notice in the manner prescribed above of the amount so assessed. Such determination and notice shall be made and mailed within three (3) 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 return. Any determination shall become due and payable immediately upon receipt of notice and shall become final within ten (10) days after the Tax Administrator has given notice thereof; provided, however, the Operator may petition for redemption and refund if the petition is filed before the determination becomes final, as herein provided.

C. 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 of La Grande, Oregon, will be jeopardized by delay or if any determination will be jeopardized by delay, the Tax Administrator shall thereupon make a determination of the tax or amount of tax required to be collected, noting the fact upon the determination. The amount so determined as herein provided shall be immediately due and payable, and the Operator shall immediately pay 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 ten (10) days from the date of service of notice by the Tax Administrator.

**Section 11. REDETERMINATIONS**

A. Any person against whom a determination is made under Section 10., or any person directly interested may petition for a redetermination and redemption and refund within the time required in Section 10. hereof. If a petition for redetermination and refund is not filed within the time required in Section 10., the determination becomes final at the expiration of the allowable time.

B. If a petition for redetermination and refund is filed within the allowable period, the Tax Administrator shall reconsider the determination; and if the person filing such determination has so requested in the petition, shall grant the person filing an oral Hearing and shall provide ten (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.

C. 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.

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

E. 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 hereof.

**Section 12. SECURITY for COLLECTION of TAX**

A. Whenever the Tax Administrator deems it necessary to ensure compliance with this Ordinance, the Tax Collector may require any Operator subject thereto to deposit with the Tax Administrator 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 the Operator files returns, determined in such manner as the Tax Administrator deems proper, or FIVE THOUSAND and NO/100 DOLLARS (\$5,000.00), whichever amount is the lesser. The amount of the security may be increased or decreased by the Tax Administrator, subject to the limitations herein provided.

B. At any time within three (3) years after any tax or any amount of tax required to be collected becomes due and payable or at any time within three (3) years after any determination becomes final, the Tax Administrator may bring an action in the courts of the State of Oregon, any other state, or of the United States of America, in the name of the City Council of the City of La Grande, Oregon, to collect the amount delinquent, together with penalties and interest.

**Section 13. LIEN**

The tax imposed by this Ordinance, together with the interest and penalties herein provided; the filing fees paid to the Clerk of Union County, Oregon; and advertising costs which may be incurred when same becomes delinquent, as set forth in this Ordinance, shall be, and, until paid, remain a lien from the date of recording with the Clerk of Union County, Oregon, and superior to all subsequent recorded liens on all tangible personal property used in the hotel of an Operator within the City of La Grande, Oregon, and may be foreclosed upon and sold as may be necessary to discharge said lien, if the lien has been recorded. Notice of lien may be issued by the Tax Administrator or designee whenever the Operator is in default in the payment of said tax, interest and penalty; shall be recorded; 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 ten (10) days' notice, which shall mean one publication in a newspaper published in the City of La Grande, Oregon.

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 shall receive 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.

**Section 14. PENALTY CLAUSE**

A. Operators' 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 Ordinance, 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 (3) 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 each Operator, the Operator's administrators, executors or assignees.

B. Transient Refunds: Whenever the tax required by this Ordinance 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 (3) years from the date of payment.



**Section 15. ADMINISTRATION**

A. Transient Room Taxes remitted to the City of La Grande, Oregon, shall be deposited in the General Fund. Within the General Fund, these funds shall be appropriated to the Materials and Services section of the budget of the City Council of the City of La Grande, Oregon, the specific uses for which shall conform to the requirements of ORS 320 or its successor and shall include but not be limited to, within those requirements, tourist promotion, capital improvements, community/economic development and other specific purposes to be determined by the City Council of the City of La Grande, Oregon, on an annual basis. Distribution and accounting for funds shall be in accordance with guidelines established by the City Council of the City of La Grande, Oregon, on an annual basis.

B. Records Required from Operators; Form: 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 (3) years and six (6) months after they are created.

C. Collection Fee: Every Operator liable for collection and remittance of the tax imposed by this Ordinance may withhold five percent (5%) of the net tax herein collected to cover the Operator's expenses in collection and remittance of said tax, pursuant to ORS 320.345 (3).

D. Examination of Records; Investigations: The Tax Administrator or any person authorized in writing by the Tax Administrator 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.

E. Confidential Character of Information Obtained; Disclosure Unlawful: It shall be unlawful for the Tax Administrator or any person having an administrative or clerical duty under the provisions of this Ordinance to make known in any manner whatsoever 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 to 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 subsection shall be construed to prevent:

1. The disclosure to or the examination of records and equipment by another City of La Grande, Oregon, official, employee, or agent for collection of taxes for the sole purpose of administering or enforcing any provisions of this Ordinance or collecting taxes imposed hereunder.

2. The disclosure, after the filing of a written request to that effect, to the tax payer, 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 of the City of La Grande, Oregon, approves each such disclosure and that the Tax Administrator may refuse to make any disclosure referred to in this Paragraph when in the opinion of the Tax Administrator 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 of La Grande, Oregon.

**Section 16. APPEALS to the CITY COUNCIL**

Any person aggrieved by any provision of the Tax Administrator may appeal to the City Council of the City of La Grande, Oregon, by filing a notice of appeal with the Tax Administrator within ten (10) days of the Tax Administrator's decision. The Tax Administrator shall transmit said notice of appeal, together with the file of said appealed issue, to the City Council of the City of La Grande, Oregon, which shall fix a time and place for hearing such appeal and shall give the appellant not less than ten (10) days' written notice of the time and place of the Hearing of said appealed matter.

**Section 17. VIOLATIONS**

It is unlawful for any Operator or other person so required to fail or refuse to register as required herein or to furnish any return required to be made or 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 Ordinance.

**Section 18. PENALTY CLAUSE**

Any person violating any of the provisions of this Ordinance shall be punishable in a Court of Law by a fine not to exceed FIVE HUNDRED and NO/100 DOLLARS (\$500.00).

**Section 19. SAVINGS CLAUSE**

Ordinance Numbers 2543, Series 1978, and 2737, Series 1987, to be repealed upon the Effective Date of this Ordinance, shall hereby remain in full force and effect, to provide for the levying and collection of Transient Room Taxes within the City of La Grande, Oregon, prior to the Effective Date of this Ordinance.

**Section 20. SEVERABILITY**

Invalidity of a Section or part of a Section of this Ordinance shall not affect the validity of the remaining Sections or parts of Sections of this Ordinance. The City Council of the City of La Grande, Oregon, hereby declares that it would have adopted each section, subsection, subdivisions, paragraph, sentence, clause, or phrase thereof, regardless of the fact that any one or more sections, subsections, subdivisions, paragraphs, sentences, clauses, or paragraphs may be declared unconstitutional or otherwise invalid.

**Section 21. REPEAL OF CONFLICTING ORDINANCES**

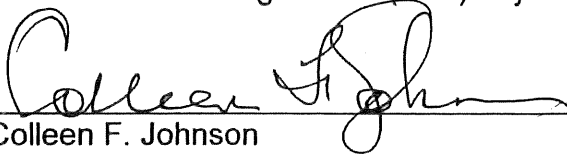
Ordinance Numbers 2543, Series 1978, and 2737, Series 1987, all amending Ordinances, and all other Ordinances or parts of Ordinances in conflict herewith shall be and hereby are repealed upon the Effective Date of this Ordinance.

**Section 22. EFFECTIVE DATE**

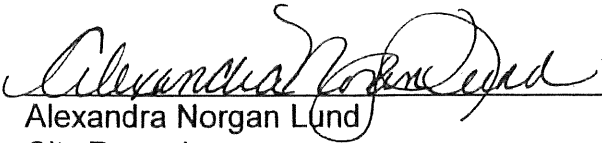
This Ordinance shall become effective thirty (30) days after its adoption by the City Council of the City of La Grande, Oregon, and its approval by the Mayor; specifically, September 17, 2010.

ADOPTED this Eighteenth (18<sup>th</sup>) day of August, 2010, by  
four ( 4 ) of six ( 6 ) Councilors present and voting in the affirmative.

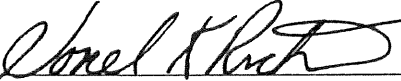
APPROVED this Eighteenth (18th) day of August, 2010

  
\_\_\_\_\_  
Colleen F. Johnson  
Mayor

**ATTEST:**

  
\_\_\_\_\_  
Alexandra Norgan Lund  
City Recorder

**APPROVED AS TO FORM AND CONTENT:**

  
\_\_\_\_\_  
Jonel K. Ricker  
Legal Counsel for the City of La Grande

# House Bill 2656

Sponsored by Representative DOHERTY (Pre-session filed.)

## SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure as introduced.

Requires transient lodging provider and transient lodging intermediary to collect and remit transient lodging taxes computed on total retail price, including all charges other than taxes, paid by person for occupancy of transient lodging.

Takes effect on 91st day following adjournment sine die.

## A BILL FOR AN ACT

1  
2 Relating to transient lodging taxes; creating new provisions; amending ORS 320.300, 320.305, 320.310,  
3 320.315, 320.320, 320.325, 320.330, 320.345, 320.347 and 320.350; and prescribing an effective date.

4 **Be It Enacted by the People of the State of Oregon:**

5 **SECTION 1. Section 2 of this 2013 Act is added to and made a part of ORS 320.300 to**  
6 **320.350.**

7 **SECTION 2. The Legislative Assembly declares that it is the purpose of the amendments**  
8 **to ORS 320.300, 320.305, 320.310, 320.315, 320.320, 320.325, 320.330, 320.345, 320.347 and 320.350**  
9 **by sections 3 to 12 of this 2013 Act to enhance the administration and enforcement of exist-**  
10 **ing law governing transient lodging taxes in this state.**

11 **SECTION 3. ORS 320.300 is amended to read:**

12 320.300. As used in ORS 320.300 to 320.350:

13 (1) "Collection reimbursement charge" means the amount a transient lodging [*provider*] **tax**  
14 **collector** may retain as reimbursement for the costs incurred by the [*provider*] **transient lodging**  
15 **tax collector** in collecting and reporting a transient lodging tax and in maintaining transient lodg-  
16 ing tax records.

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

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

20 (b) Meets the current membership criteria of the International Association of Conference Cen-  
21 ters.

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

23 (a) Is capable of attracting and accommodating conventions and trade shows from international,  
24 national and regional markets requiring exhibition space, ballroom space, meeting rooms and any  
25 other associated space, including [*but not limited to*] **without limitation** banquet facilities, loading  
26 areas and lobby and registration areas;

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

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

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

NOTE: Matter in boldfaced type in an amended section is new; matter [*italic and bracketed*] is existing law to be omitted.  
New sections are in boldfaced type.

1 320.305. (1)(a) A tax of one percent is imposed on any consideration rendered for the sale, ser-  
 2 vice or furnishing of transient lodging.

3 (b)(A) **The tax must be computed on the total retail price, including all charges other**  
 4 **than taxes, paid by a person for occupancy of the transient lodging.**

5 (B) **The total retail price paid by a person for occupancy of transient lodging that is part**  
 6 **of a travel package may be determined by reasonable and verifiable standards from books**  
 7 **and records kept in the ordinary course of the transient lodging tax collector's business.**

8 (c) **The tax shall be collected by the transient lodging tax collector that receives the**  
 9 **consideration rendered for occupancy of the transient lodging.**

10 (d) The tax imposed by this subsection *[shall be]* is in addition to and not in lieu of any local  
 11 transient lodging tax. *[The tax shall be collected by the transient lodging provider.]*

12 (2) The transient lodging *[provider shall]* **tax collector may withhold a collection reimburse-**  
 13 **ment charge of five percent of the amount *[the provider collects]* collected** under subsection (1) of  
 14 this section *[for the purpose of reimbursing the provider for the cost of tax collection, record keeping*  
 15 *and reporting].*

16 **SECTION 5.** ORS 320.310 is amended to read:

17 320.310. Every transient lodging *[provider responsible for collecting the tax imposed by ORS*  
 18 *320.305]* **tax collector** shall keep records, render statements and comply with rules adopted by the  
 19 Department of Revenue with respect to the tax **imposed under ORS 320.305**. The records and  
 20 statements required by this section must be sufficient to show whether there is a tax liability under  
 21 ORS 320.305.

22 **SECTION 6.** ORS 320.315 is amended to read:

23 320.315. (1) Every transient lodging *[provider]* **tax collector** is responsible for collecting the tax  
 24 imposed under ORS 320.305 and shall file a return with the Department of Revenue, on or before the  
 25 last day of the month following the end of each calendar quarter, reporting the amount of tax due  
 26 during the quarter. The department shall prescribe the form of the return required by this section.  
 27 The rules of the department shall require that returns be made under penalties for false swearing.

28 (2) When a return is required under subsection (1) of this section, the transient lodging  
 29 *[provider]* **tax collector** required to make the return shall remit the tax due to the department at  
 30 the time fixed for filing the return.

31 **SECTION 7.** ORS 320.320 is amended to read:

32 320.320. If the amount paid by the transient lodging *[provider]* **tax collector** to the Department  
 33 of Revenue under ORS 320.315 exceeds the amount of tax payable, the department shall refund the  
 34 amount of the excess with interest thereon at the rate established under ORS 305.220 for each month  
 35 or fraction of a month from the date of payment of the excess until the date of the refund. A refund  
 36 may not be made to a transient lodging *[provider who]* **tax collector that fails to claim the refund**  
 37 within two years after the due date for filing the return to which the claim for refund relates.

38 **SECTION 8.** ORS 320.325 is amended to read:

39 320.325. (1) Every transient lodging *[provider required to collect the tax imposed by ORS 320.305*  
 40 *shall be]* **tax collector is** deemed to hold the amount of **state transient lodging taxes** collected in  
 41 trust for the State of Oregon and for payment to the Department of Revenue in the manner and at  
 42 the time provided *[by]* **under ORS 320.315.**

43 (2) At any time the transient lodging *[provider required to collect the tax]* **tax collector** fails to  
 44 remit any amount of **state transient lodging taxes** deemed to be held in trust for the State of  
 45 Oregon, the department may enforce collection by the issuance of a distraint warrant for the col-

1 provides a collection reimbursement charge; and

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

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

8 (7)(a)(A) **A local transient lodging tax must be computed on the total retail price, in-**  
9 **cluding all charges other than taxes, paid by a person for occupancy of the transient lodging.**

10 (B) **The total retail price paid by a person for occupancy of transient lodging that is part**  
11 **of a travel package may be determined by reasonable and verifiable standards from books**  
12 **and records kept in the ordinary course of the transient lodging tax collector's business.**

13 (b) **The tax shall be collected by the transient lodging tax collector that receives the**  
14 **consideration rendered for occupancy of the transient lodging.**

15 **SECTION 11.** ORS 320.345 is amended to read:

16 320.345. (1) On or after January 1, 2001, a unit of local government that imposed a local tran-  
17 sient lodging tax on December 31, 2000, and allowed a transient lodging [*provider*] **tax collector** to  
18 retain a collection reimbursement charge on that tax, may not decrease the [*percentage of local*  
19 *transient lodging taxes that is used to fund*] **rate of the** collection reimbursement [*charges*] **charge.**

20 (2) A unit of local government that imposes a new local transient lodging tax on or after Janu-  
21 ary 1, 2001, shall allow a transient lodging [*provider*] **tax collector** to retain a collection re-  
22 imbursement charge of at least five percent of all collected local transient lodging tax revenues.  
23 [*The percentage of the collection reimbursement charge may be increased by*] The unit of local gov-  
24 ernment **may increase the rate of the collection reimbursement charge.**

25 (3) A unit of local government that increases a local transient lodging tax on or after January  
26 1, 2001, shall allow a transient lodging [*provider*] **tax collector** to retain a collection reimbursement  
27 charge of at least five percent of all collected local transient lodging tax revenues[. *The collection*  
28 *reimbursement charge shall apply to all collected local transient lodging tax revenues*], including re-  
29 venues that would have been collected without the increase. [*The percentage of the collection re-*  
30 *imbursement charge may be increased by*] The unit of local government **may increase the rate of**  
31 **the collection reimbursement charge.**

32 (4) A unit of local government may not offset the loss of local transient lodging tax revenues  
33 caused by collection reimbursement charges [*required by*] **allowed under** this section by:

34 (a) Increasing the rate of the local transient lodging tax;

35 (b) Decreasing the percentage of total local transient lodging tax revenues used to fund tourism  
36 promotion or tourism-related facilities; or

37 (c) Increasing or imposing a new fee solely on transient lodging [*providers*] **tax collectors** or  
38 tourism promotion agencies that are funded by the local transient lodging tax.

39 **SECTION 12.** ORS 320.347 is amended to read:

40 320.347. (1) Except as provided in this section, a unit of local government that imposes a tax on  
41 the rental of privately owned camping or recreational vehicle spaces shall, regardless of a schedule  
42 imposed by the unit of local government for remitting tax receipts, allow a transient lodging [*pro-*  
43 *vider*] **tax collector** to hold the tax collected until the amount of money held [*by the provider*] equals  
44 or exceeds \$100.

45 (2) Once the amount held by a transient lodging [*provider*] **tax collector** equals or exceeds \$100,

## 2013 Online Travel Companies

A	I	T
<ul style="list-style-type: none"> <li>• Alcatraz Media, Inc.</li> </ul>	<ul style="list-style-type: none"> <li>• InterGlobe Technology Quotient</li> <li>• Internetwork Publishing Corp (dba Lodging.com)</li> </ul>	<ul style="list-style-type: none"> <li>• TravelNow.com Inc</li> <li>• Travelocity</li> <li>• Travelocity.com LLC</li> <li>• Travelocity.com LP</li> <li>• Travelport</li> <li>• Travelstart</li> <li>• Tavelweb LLC</li> <li>• TravelWorm</li> <li>• Travelzoo</li> <li>• Trip Network, Inc (dba CheapTickets)</li> </ul>
<p><b>B</b></p> <ul style="list-style-type: none"> <li>• BookIt.com</li> <li>• Budgetplaces</li> </ul>	<p><b>L</b></p> <ul style="list-style-type: none"> <li>• Lastminute.com</li> <li>• Lowestfare.com, Inc</li> </ul>	
<p><b>C</b></p> <ul style="list-style-type: none"> <li>• Cheap Tickets Canada</li> <li>• CheapTickets</li> <li>• Ctrip</li> </ul>	<p><b>M</b></p> <ul style="list-style-type: none"> <li>• MBeTravel</li> <li>• Musafir.com</li> </ul>	<p><b>V</b></p> <ul style="list-style-type: none"> <li>• Via.com</li> <li>• Viventura</li> </ul>
<p><b>D</b></p> <ul style="list-style-type: none"> <li>• Directline holidays</li> </ul>	<p><b>O</b></p> <ul style="list-style-type: none"> <li>• Opodo</li> <li>• Orbitz</li> <li>• Orbitz, Inc</li> <li>• Orbitz, LLC</li> </ul>	<p><b>W</b></p> <ul style="list-style-type: none"> <li>• Webjet</li> <li>• WorldEscape</li> <li>• WorldHotel-Link</li> </ul>
<p><b>E</b></p> <ul style="list-style-type: none"> <li>• Ebookers.com</li> <li>• EDreams</li> <li>• ELong</li> <li>• Expedia, Inc.</li> </ul>	<p><b>P</b></p> <ul style="list-style-type: none"> <li>• Priceline.com</li> </ul>	<p><b>Y</b></p> <ul style="list-style-type: none"> <li>• Yatra.com</li> <li>• YTB Internatio</li> </ul>
<p><b>F</b></p> <ul style="list-style-type: none"> <li>• Fareportal</li> </ul>	<p><b>R</b></p> <ul style="list-style-type: none"> <li>• Redbus.in</li> </ul>	
<p><b>G</b></p> <ul style="list-style-type: none"> <li>• GetGoing</li> <li>• Google Flights</li> </ul>	<p><b>S</b></p> <ul style="list-style-type: none"> <li>• Site59.com LLC</li> <li>• Sunmaster Holidays</li> </ul>	
<p><b>H</b></p> <ul style="list-style-type: none"> <li>• Hotel Urbano</li> <li>• Hotels.com GP, LLC</li> <li>• Hotels.com LP</li> <li>• Hotwire, Inc</li> </ul>		



**HB 2254: Urban Growth Boundary Expansion Streamlining**

(Effective Date: July 1, 2013 and varying operational dates)

**Summary:** HB 2254 creates an optional, streamlined process for a city outside of the Metro Regional Government area to expand its urban growth boundary. After rulemaking is completed, cities will be able to choose between current methods and the new process, but the land use selection process will be changed for all cities when the provisions become operational. Cities that petition for a post-acknowledgment plan amendment prior to January 1, 2014 may opt to withdraw their petitions, but the new system will not be available until January 1, 2016.

**What Cities Need to Do:** HB 2254 is permissive. Cities currently undertaking an expansion of their urban growth boundaries or considering a future expansion should become familiar with the new process and assess whether to proceed using established procedures or the new expedited process created by HB 2254. (LOC Staff Contact: Erin Doyle)

**HB 2349: Tax Exemption for Low to Moderate Income Homes**

(Effective Date: October 7, 2013)

**Summary:** HB 2349 modifies and extends the current low to moderate income property tax exemption application period to 2025. This program allows cities to grant a tax exemption for certain low to moderate income housing for a period of 10 years. Previously, cities could only offer the tax exemption in areas designated as "distressed areas." HB 2349 removes the distressed area requirement.

**What Cities Need to Do:** HB 2349 is permissive. Cities desiring to maintain a low to moderate income housing tax exemption should review and update their program guidelines to reflect the new end dates. With the removal of the distressed area requirement, cities that now wish to implement a low to moderate income should work with their city attorney to develop program guidelines and ordinances. (LOC Staff Contact: Erin Doyle)

**HB 2632: Modifying Urban Renewal Collections for Local Option Levies**

(Effective Date: October 7, 2013)

**Summary:** HB 2632 excludes local option taxes adopted after January 1, 2013 from tax increment, but allows urban renewal agencies with "standard rate" plans, all of which were created prior to October 2001, to fill out an "impairment certificate" to collect tax proceeds generated from voter-approved local option levies if those proceeds are necessary to pay off the bonded indebtedness incurred by the urban renewal agency.

**What Cities Need to Do:** Urban renewal agencies with standard rate plans will need to file an impairment certificate with the county assessor in order to continue to receive tax increment on local option levies adopted after January 1, 2013. (LOC Staff Contact: Chris Fick)

**HB 2656: Online Travel Companies and Transient Lodging Taxes**

(Effective Date: October 7, 2013)

**Summary:** This bill requires online travel companies to pay the state and local transient lodging tax on the sale price of the rooms they sell, rather than the discounted price at which they contract for rooms. This measure is expected to increase revenues for cities that impose a transient lodging tax.

**What Cities Need to Do:** Cities that collect local transient lodging tax need to review with their city attorney their ordinances and definitions to determine whether an amendment is needed to capture online travel companies. (LOC Staff Contact: Chris Fick)

**HB 2839: Industrial Zoning With No Measure 49 Claim**

(Effective Date: October 7, 2013)

**Summary:** HB 2839 requires cities to rezone land or zone land being brought into an urban growth boundary with an industrial zoning that does not require a Measure 49 claim.

*Whites Public Records*

*Kristy Taylor - greg Smith Landlord (2014)*

Cities should review their development claims processes to reflect the changes. (LOC Staff Contact: Erin Doyle)

**HB 2903: Domestic Violence Law**

HB 2903 requires employers with six or more employees to post a summary of statutes and related administrative rules regarding the employment rights of victims of domestic violence, harassment, sexual assault or stalking. Materials explaining the rights available to victims will be available electronically from the Bureau of Labor and Industries (BOLI).

**What Cities Need to Do:** Cities with six or more employees must post the BOLI publication. The BOLI poster and information about the employment rights of victims of domestic violence, harassment, sexual assault or stalking can be obtained here: [www.oregon.gov/BOLI/DVSAS.shtml](http://www.oregon.gov/BOLI/DVSAS.shtml). (LOC Staff Contact: Scott Winkels)

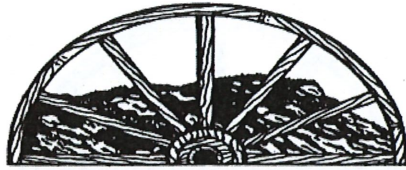
**HB 2978: Investigative Fees for Non-Permitted Work**

(Effective Date: January 1, 2014)

**Summary:** Section 8 of HB 2978 prohibits an inspector or reviewer, or an employee or relative of an inspector or reviewer, from performing code inspection or plan review if they have a financial interest in or business affiliation with a project or structure. The bill defines "relative" as an individual related within the third degree, a spouse, and individual related to a spouse within the third degree, or an individual with an adoptive relationship within the third degree. The bill also authorizes investigative fees to be assessed against persons commencing work without having obtained a required permit.

(continued on page 14)





CITY OF LA GRANDE / UNION COUNTY  
TRANSIENT ROOM TAX RETURN

OWNER \_\_\_\_\_ BUSINESS NAME \_\_\_\_\_

BUSINESS ADDRESS \_\_\_\_\_ PHONE \_\_\_\_\_

NUMBER OF ROOMS \_\_\_\_\_ MONTH / YEAR COVERED \_\_\_\_\_

- 1. Gross Rents-----\$ \_\_\_\_\_
- 2. Rent by the month-----\$ \_\_\_\_\_
- 3. Rent less than \$2 per day-----\$ \_\_\_\_\_
- 4. Gross receipts from Transient Lodging Intermediaries -----\$ \_\_\_\_\_  
(Use work sheet on page 2)
- 5. Total allowable deductions, total Lines 2 through 4 -----\$0.00
- 6. Taxable rents (subtract line 5 from line 1)-----\$0.00
- 7. Tax @ 6% of line 6 (City of La Grande)-----\$0.00
- 8. Tax @ 3% of line 6 (Union County)-----\$0.00
- 9. Add excess tax collected -----\$ \_\_\_\_\_
- 10. TOTAL TAX COLLECTED: (total lines 7, 8 & 9)----- \$0.00
- 11. Operator's Collection Fee (5% of line 7)-----\$0.00
- 12. Operator's Collection Fee (5% of line 8)-----\$0.00
- 13. TOTAL TAX DUE (subtract lines 11 & 12 from line 10)----- \$0.00
- 14. PENALTY: (10% if fail to remit any tax imposed by Ordinance prior to delinquency.  
A second delinquent penalty of 15% if 30 days past first delinquency.) \$ \_\_\_\_\_
- 15. INTEREST: (.5% per month of the amount of tax due, excluding penalties, from the  
Date on which the remittance first became delinquent until paid.)---- \$ \_\_\_\_\_
- 16. Adjustments for prior shortage or (overpayments)-----
- 17. TOTAL TAX, PENALTY AND INTEREST: (line 13 through 15 or subtract line  
16 if overpayment)-----\$ \_\_\_\_\_

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.

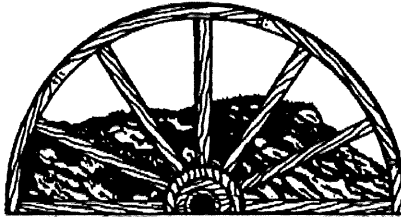
SIGNED \_\_\_\_\_ DATE \_\_\_\_\_

SEND PAYMENT TO: CITY OF LA GRANDE PO BOX 670 LA GRANDE, OR 97850

Please call our office @ (541) 962-1313 if you have questions calculating interest or penalties

**PAYMENTS ARE DUE BY THE 15<sup>TH</sup> OF THE MONTH FOLLOWING COLLECTION MONTH**

DATE FILED \_\_\_\_\_ CHECKED AND RECEIPTED BY \_\_\_\_\_



**CITY OF LA GRANDE / UNION COUNTY  
TRANSIENT ROOM TAX RETURN  
Transient Lodging Intermediaries Worksheet**

Identify all gross receipts from transient lodging intermediaries for the month. A transient intermediary is a person, other than a provider, who facilitates the retail sale and charges for all the occupancy of transient lodging. Transient lodging intermediaries include, but are not limited to online travel companies, travel agents, and tour outfitter companies.

	<b>Gross Receipt Amount Month Ending _____</b>
Company Name or Transient Lodging Intermediary Address	
Company Name or Transient Lodging Intermediary Address	
Company Name or Transient Lodging Intermediary Address	
Company Name or Transient Lodging Intermediary Address	
Company Name or Transient Lodging Intermediary Address	
Company Name or Transient Lodging Intermediary Address	
Company Name or Transient Lodging Intermediary Address	
Company Name or Transient Lodging Intermediary Address	
Company Name or Transient Lodging Intermediary Address	
<b>Grand Total</b> Transfer to Page 1, line 4	\$ 0.00

## How to file

Complete your return on Revenue Online at [www.oregon.gov/dor](http://www.oregon.gov/dor).

Revenue Online will calculate the tax you owe, allow for payment, and verify when we receive your filing and payment.

## What's new

You can use the new state lodging tax return to report income and calculate tax for all 10 regions in Oregon. You'll need to include gross receipts from all regions on the same return. Do not file separate returns for each region or facility address.

The new return also includes a "Property info" tab. If you are an owner/operator or a managing agent for a lodging facility, you'll need to complete the "Property info" tab each period. Additionally, we are no longer producing a separate registration form. If this is the first time you are paying the state lodging tax, you must complete the first time filers information. This will serve as your registration.

## General information

If you collect payment from lodging customers, you are responsible for collecting the tax. You are required to file this return and pay the tax quarterly. To avoid processing delays with your return, do not file more than one return with the same federal employer identification number (FEIN) or Social Security number (SSN), unless you are filing an amended return.

## Collector type

### Transient lodging providers

Select whether you are an owner/operator, managing agent, or transient lodging intermediary. If you are an owner/operator or a managing agent, you must complete the "Property info" tab each period.

**Owner/operator.** An owner/operator is a person, other than a managing agent, who operates a transient lodging facility.

**Managing agent.** A managing agent is a person, other than an owner or an employee of an owner, who operates a transient lodging facility.

### Transient lodging intermediaries

**Transient lodging intermediary.** A transient lodging intermediary is a person, other than a managing agent or owner, who facilitates the retail sale and charges for the occupancy of transient lodging. Transient lodging intermediaries include, but are not limited to, online travel companies, travel agents, and tour outfitter companies.

## "Property info" tab

You must complete the "Property info" tab if you are an owner/operator or a managing agent for a lodging facility.

List each property address separately, even if you have multiple properties with the same accommodation type. You must complete each field for every property address listed. If you do not use a facility name for a particular property, enter "none" in the "Facility name" field. The "Region" field will populate automatically based on the ZIP code you enter for each property address.

*Example 1.* Brooklyn owns 10 vacation homes at a resort in eastern Oregon. Brooklyn would include 10 entries, one entry for each property address.

**Accommodation type.** Move your cursor to the "Accommodation type" field to view a list of accommodation types. Indicate accommodation type using the available drop-down menu.

For properties that include multiple accommodation types at the same address, list each accommodation type separately.

*Example 2.* Jenna operates a resort in eastern Oregon. The resort includes a lodge with 100 guest rooms and a campground with 50 sites. Jenna would include two entries: one entry for the lodge and one entry for the campground.

**Number of rooms/units.** Enter the total number of units available for each property. Count one room/unit for each space that can be rented separately.

*Example 3.* Rachel owns a vacation home in Sunriver, which she rents to lodgers during the winter months. Rachel would report 1 unit.

*Example 4.* Spencer runs a hostel with 50 bunks in Zig Zag. Spencer would report 50 units.

*Example 5.* Isaac operates a bed and breakfast with four guest rooms in Ashland. Isaac would report four units.

**Start date offering lodging.** Enter the date on which you first began renting the property to lodgers.

## “Form 604” tab

**Filer type.** If you file your lodging business on a personal income tax return (Schedule C or Schedule E), select “Individual” at the top of the screen and enter your legal name and SSN in the spaces provided.

If you do not file your lodging business on a personal income tax return, select “business” at the top of the screen. Enter your business name, as you filed it with the Oregon Secretary of State, and your FEIN in the space provided.

If this is not your first time filing a state lodging tax return, enter your state lodging tax business identification number (BIN) in the space provided. This is a unique number issued by us; it isn’t your SSN, FEIN, or business registry number. If you have been issued multiple BINs for state lodging tax purposes, select one BIN and enter it in the space provided.

If this is your first time filing a state lodging tax return, be sure to mark “yes” when asked whether this is your first return. First time filers will not be required to provide a state lodging tax BIN.

**Contact info.** You’ll need to provide contact information each period. To complete the contact information fields, select “Add contact info” and enter your contact person’s name and phone number in the spaces provided.

## First time filers

Select whether this is a new business or a successor to a previously existing business. If this is a successor to a previously existing business, enter the name, FEIN, and BIN of the previous business in the space provided.

## Final filers

Select whether this business is closed, has been sold, merged or reorganized, or will be operated exclusively by a managing agent. Enter the date that the closure or change in ownership/management became effective in the space provided. If this business has been sold, merged or reorganized, or will be operated exclusively by a managing agent, enter the name and FEIN of the new business or managing agent.

## Line instructions

You must add each region and calculate the taxable gross receipts for each region in which you are reporting

income and paying tax. Enter exact amounts, including cents. **Do not** round entries to the nearest dollar. If you are an owner/operator or managing agent, your return will list the required regions based on the information you enter on the “Property info” tab. To determine the region in which a specific property is located visit us at [www.oregon.gov/dor/business](http://www.oregon.gov/dor/business). Look for the ZIP code/region directory.

**Line 1.** Gross lodging receipts are all amounts received, including all non-optional fees and any amounts received from transactions with transient lodging intermediaries, other than taxes that are paid for lodging in Oregon.

## Reductions to gross receipts

**Line 2a.** Long term or monthly lodging: Enter gross receipts received from long term or monthly lodgers. Also, include gross receipts received for units that were used less than 30 days per year.

- **Long term lodging.** A unit that is occupied by the same person or company for a consecutive period of 30 days or more. This requirement is satisfied even if the physical unit changes, but is within the same facility and charges are paid by the same person/company throughout the consecutive period.
- **Monthly lodging.** Lodging that is paid for on a monthly basis, regardless of the number of days in such month.

**Line 2b.** Federal employees on business and federal instrumentalities: Enter the gross receipts received for federal employees on business, from federal instrumentalities, or from individuals with diplomatic immunity.

- **Federal employees.** Employees of the federal government and federal instrumentalities, traveling on official business, are exempt from the state lodging tax.
- **Federal instrumentalities.** Example: The Red Cross contracts with several lodging facilities to provide temporary emergency housing for victims of disasters. Because the Red Cross is a federal instrumentality, these units aren’t subject to the state lodging tax.

**Line 2c.** Gross receipts from transient lodging intermediaries (complete the “Schedule SLT-1” tab): Enter the amount that you actually received from intermediaries during the quarter. Don’t include:

- Transactions for which you collected the tax directly from customers; or
- Transactions for which you received the tax from intermediaries.

You must enter the gross receipts from transactions with intermediaries separately for each region on line 2c. However, you’ll only need to report the total amount received from each intermediary on the “Schedule SLT-1” tab, regardless of the number of regions for which

you are reporting income and paying tax. The “total” listed on the “Schedule SLT-1” tab must equal the total of the amount(s) claimed on line(s) 2c of your return for all regions.

## “Schedule SLT-1” tab

You only need to complete one “Schedule SLT-1” tab, regardless of the number of regions for which you are reporting income and paying tax. Enter the total amount received from each intermediary for all regions in the space provided.

### What is a transient lodging intermediary?

A transient lodging intermediary is a person, other than a provider, who facilitates the retail sale and charges for the occupancy of transient lodging. Transient lodging intermediaries include, but are not limited to, online travel companies, travel agents, and tour outfitter companies.

Enter the name and address, and the amount that you actually received from each intermediary during the quarter. Don’t include:

- Transactions for which you collected the tax directly from customers; or
- Transactions for which you received the tax from intermediaries.

Enter exact amounts, including cents. Do not round entries to the nearest dollar.

## Submitting your return

If you would like to pay your tax with your return, be sure to mark “yes” at the bottom of the “Form 604” tab when asked whether you would like to submit a payment. To add a payment, select “Add payment” and enter the payment amount and your bank account information in the spaces provided.

To submit your return, select “Submit” at the bottom of the “Form 604” tab. You will be required to provide an email address to complete the submission process. You will receive an email verification once we have received your filing and payment.

Due dates for filing returns and making payments		
Period (quarter)	Period end date	Due date
1st: Jan–Feb–Mar	March 31	April 30
2nd: Apr–May–Jun	June 30	July 31
3rd: Jul–Aug–Sep	September 30	October 31
4th: Oct–Nov–Dec	December 31	January 31

**If the due date is on a weekend or holiday, the return and payment is due the next business day.**

**Penalty.** You must pay a penalty if you don’t pay your tax by the due date. The penalty is 5 percent of the unpaid tax. If you file your return more than 30 days after the due date, an additional 20 percent penalty is imposed.

**Interest.** Interest is imposed on any unpaid tax from the due date until the date payment in full is received. The annual interest rate is 5 percent for interest periods beginning on or after January 1, 2017.

If you have any questions about how to file, contact us at [spa.help@oregon.gov](mailto:spa.help@oregon.gov) or (503) 945-8247. Or visit our website at [www.oregon.gov/dor/business](http://www.oregon.gov/dor/business).

## Do you have questions or need help?

[www.oregon.gov/dor](http://www.oregon.gov/dor)  
 (503) 378-4988 or 1 (800) 356-4222  
[questions.dor@oregon.gov](mailto:questions.dor@oregon.gov)

Contact us for ADA accommodations or assistance in other languages.



