

Transient Room Tax

Transient Room Tax is collected by Clatsop County for any rentals of rooms or space for lodging for a period of less than 30 consecutive days. Room tax is collected quarterly and is due 15 days after the end of the rental period. The quarterly Transient Room Tax Returns are mailed to the property owners, property managers, and/or transient lodging intermediaries approximately 15 days before the end of the rental periods and are due by the 15th of the following month.

The Clatsop County Board of Commissioners established the Transient Room Tax Ordinance in 1990. It was then amended in 1991, 2004, 2014, 2017 and 2018. To see specific exemptions, late filing penalties, interest calculations and other details, please refer to the Transient Room Tax Ordinances below.

The rental periods and due dates are as follows:

- 1st Quarter – Jan. 1 through March 31, DUE April 15
- 2nd Quarter – April 1 through June 30, DUE July 15
- 3rd Quarter – July 1 through Sept. 30, DUE Oct. 15
- 4th Quarter – Oct. 1 through Dec. 31, DUE Jan. 15

Effective January 1, 2019, the rate for the Clatsop County Transient Room Tax is:

- Unincorporated Clatsop County = 10.5.% (9.5% + 1% County-wide)
- Incorporated (within City limits) = 1%

For more information on the 1% Transient Room Tax, please see the link below.

Each rental property and transient lodging intermediary must be registered with the county. Once the completed Registration Form is received in the Assessment & Taxation Office, a certificate of authority is issued to the operator. This certificate must be displayed at the rental property and may also be needed to obtain a Clatsop County Short Term Rental Permit for those rental properties located in unincorporated areas.

Go to the link below for more information on Short Term Rental Permits.

Information regarding the Oregon State Lodging Tax can be found [here](#).

Please see the list of downloadable documents and links below for further information and forms related to Transient Room Tax.

Supporting Documents

Federal Employee Exemption Certificate 50.99 KB

Incorporated 1% Intermediary Transient Room Tax Return 107.82 KB

Incorporated 1% Transient Room Tax Return 106.29 KB

Unincorporated 10.5% Intermediary Transient Room Tax Return 107.14 KB

Lodging Intermediary Transient Room Tax Registration 35.34 KB

Lodging Provider Transient Room Tax Registration 40.96 KB

Unincorporated 10.5% Transient Room Tax Return 105.92 KB

Transient Room Tax Ordinance 1991-14 36.13 KB

Transient Room Tax Ordinance 2004-02 39.44 KB

Transient Room Tax Ordinance 1990-7 539.31 KB

Transient Room Tax Ordinance 2014-04 95.79 KB

Transient Room Tax Ordinance 2017-01 1.05 MB

Transient Room Tax Ordinance 2018-07 1.42 MB