

# Frequently Asked Questions - Room Tax

## Supporting Documents

Correspondence regarding VRBO Transient Room Tax Collections 48.66 KB

## Related Questions

### **Do I need to apply for a Short Term Rental Permit?**

If you own a Short Term Rental in the Unincorporated Area of Clatsop County you need to apply for a Short Term Rental Permit. See the link below for more information

### **Does Clatsop County Work With Any Lodging Intermediaries at this Time?**

Yes, VRBO is currently registered with Clatsop County and collecting and remitting Transient Room Tax at this time. Please see correspondence below in the documents link.

### **What is a Transient Lodging Intermediary?**

A person or entity other than a transient lodging provider that facilitates the retail sale of transient lodging and charges for occupancy of the transient lodging.

### **What is a Transient Lodging Provider?**

A person who furnishes transient lodging. Where the transient lodging provider performs functions through a managing agent of any type or character other than an employee, the managing agent shall also be considered an operator for the purposes of this chapter and shall

have the same duties and liabilities as the principal. Compliance with the provisions of this chapter by either the principal or the managing agent shall be considered to be compliance by both.

## **What is a Transient Lodging?**

Hotel, motel, and inn dwelling units that are used for temporary overnight human occupancy; (b) Spaces used for parking recreational vehicles or erecting tents during periods of human occupancy; (c) Houses, cabins, condominiums, apartment units, or other dwelling units, or portions of any of these dwelling units that are used for temporary human occupancy.

## **What is Gross Receipts?**

The total retail price, including all charges other than taxes, paid by a person for occupancy of the transient lodging.

## **When does the Transient Lodging Tax Collector begin collecting the 1% County Wide Taxes from the Transient?**

The tax imposed by this chapter shall be paid by the Transient to the Transient Lodging Tax Collector at the time that rent is PAID. If rents for occupancy of a Transient Lodging were paid prior to January 1, 2019, taxes will not apply. If a reservation has been made but rents will not be collected until AFTER January 1, 2019 then taxes will need to be collected at the time rents are paid.

## **When does the Transient Lodging Tax Collector remit the taxes to Clatsop County?**

The Transient Lodging Tax Collector will remit the taxes to Clatsop County on a quarterly basis. They will receive a Transient Room Tax Return each quarter to be submitted along with their payment on April 15th, July 15th, October 15th, and January 15th.

## **Where does the Tax Revenue go?**

### **1% County Wide Tax Revenue**

30% of the total revenue generated by the 1% county-wide tax will be distributed for Jail Operational Costs and the remaining 70% will be distributed to Tourism Promotion and related facilities.

### **9.5% Unincorporated Tax Revenue**

The Revenue will be distributed as follows: 73.68% to the General Fund, 7.90% to a separate account in the general fund to be used for public road and drainage improvements primarily in the Arch Cape Rural Community boundary, and 18.42% to a separate account for Tourism Promotion and related facilities.

## **Who is a Transient?**

Any individual who exercises occupancy or is entitled to occupancy in a Transient Lodging for a period of 30 consecutive calendar days or less.

## **Who is the Transient Lodging Tax Collector?**

The transient lodging provider or a transient lodging intermediary.

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