

County-wide 1%

On July 25, 2018 the Clatsop County Board of Commissioners adopted Ordinance No. 2018-07. This ordinance imposes a county-wide tax on transients for the privilege of occupying a transient lodging in order to fund jail operations and tourism promotion. A copy of the amended ordinance can be found [at this link](#).

Please see below for a summary of the changes and important information:

- For the privilege of occupying any Transient Lodging in Clatsop County on or after January 1, 2019 each Transient shall pay a tax in the amount of 1% of the Gross Receipts charged by the Transient Lodging Tax Collector.
- The 1% tax is in addition to any City, State, or County Transient Lodging Tax already in place in your Jurisdiction.
- Every person engaging or about to engage in business as the Transient Lodging Tax Collector of a Transient Lodging in Clatsop County shall register with Clatsop County Assessment and Taxation office. This registration is in addition to the registration required for Transient Lodging under any City code, State ORS, and Clatsop County Code 3.16.
- 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.
- 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.

For more details on Transient Room Tax and to download forms, see the links below or contact the Clatsop County Assessment and Taxation office at 503-325-8522.