



City of Lake Oswego Transient Lodging Tax Registration

Transient Lodging (Hotel) Facility Name: _____

Business Name, if different than Facility Name: _____

Street Address of Facility: _____
Lake Oswego, OR

Web address of Facility, if any: _____

Owner of Facility Name: _____

Contact Person / Title: _____ / _____

Mailing Address:

Street _____

PO Box (if any) _____

City, State, Zip Code: _____, _____, _____

Telephone: _____ Email address: _____@_____

Operator of Facility Name, if different than Owner: _____

Contact Person / Title: _____ / _____

Mailing Address:

Street _____

PO Box (if any) _____

City, State, Zip Code: _____, _____, _____

Telephone: _____ Email address: _____@_____

Signature of Owner / Operator:

Name (Legible): _____

Date: _____, 20____.

OFFICIAL USE ONLY:

Date Received: _____

By: _____:

See reverse side for Summary of Code Obligation to Collect Transient Room Tax and Pay Over to City Finance Dept.

Summary of Code Obligations Regarding Transient Room Tax

<http://www.codepublishing.com/or/lakeoswego/?lakeoswego24/LakeOswego2402.html>

Every person engaging or about to engage in business as an operator of a hotel in the City register with the City Finance Department within 15 calendar days after commencing business. Every transient shall pay (unless exempt) to the operator of a hotel a tax in the amount of 6% of the rent charged by the operator.

Exemptions:

- a. Any occupant for more than 30 successive calendar days; (a person who pays on a monthly basis, irrespective 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 \$4.00 per day;
- c. Any occupant whose rent is paid for hospital room or to a medical clinic, convalescent home or home for aged people; or
- d. Employees, officials or agents of the U.S. Government occupying a hotel in the course of official business.

Every operator renting rooms in the City, the occupancy of which is not exempt, 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. The operator shall enter the tax on his or her records when rent is collected if the operator keeps his or her records on the cash accounting basis and when earned if the operator keeps his or her records on the accrual accounting basis.

The tax 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, less the 5% collection reimbursement charge, are due and payable monthly to the City Finance Dept. on the 15th of the following month for the preceding month, and are delinquent on the last day of the month in which they are due.

On or before the 15th of the month following each monthly of collection, a return for the preceding monthly tax collections shall be filed with the City Finance Dept. The Tax Form is available at: <http://www.ci.oswego.or.us/finance/transient-lodging-tax>. The monthly tax return, together with the remittance of the amount of the tax due, shall be delivered to the Finance Dept., either by personal delivery or by mail. (If the return is mailed, the postmark shall be considered the date of delivery for determining delinquencies.)

Definitions

Hotel means any structure or any portion of any structure which is occupied or intended or designed for transient occupancy for 30 days or less for dwelling, lodging, or sleeping purposes. This includes any hotel, inn, tourist home or house, motel, studio hotel, bed and breakfast, bachelor hotel, lodging house, rooming house, apartment house, public or private dormitory, public or private club, and also means space in mobile home or trailer parks, or similar structure or space so occupied, provided such occupancy is for less than a 30-day period.

Occupancy means 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.

Operator means the person who is proprietor of the hotel in any capacity. Where the operator performs his or her 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 article and shall have the same duties and liabilities as his or her principal. Compliance with the provisions of these sections by either the principal or managing agent shall be considered to be compliance by both.

Transient means any person who exercises occupancy or is entitled to occupancy in a hotel for a period of 30 consecutive calendar days or less, counting portions of calendar days as full days. The day a transient checks out of the hotel shall not be included in determining the 30-day period if the transient is not charged rent for that day by the operator. Any such person so occupying space in a hotel shall be deemed to be a transient until the period of 30 days has expired unless there is an agreement in writing between the operator and the occupant providing for a longer period of occupancy, or the tenancy actually extends more than 30 consecutive days. In determining whether a person is a transient, uninterrupted periods of time extending both prior and subsequent to the effective date of this article may be considered. A person who pays for lodging on a monthly basis, irrespective of the number of days in such month, shall not be deemed a transient.