

EXCERPT From
FULL REPORT

Oregon Travel Impacts ***1992-2015p***

May 2016

Prepared for

Oregon Tourism Commission
Salem, Oregon

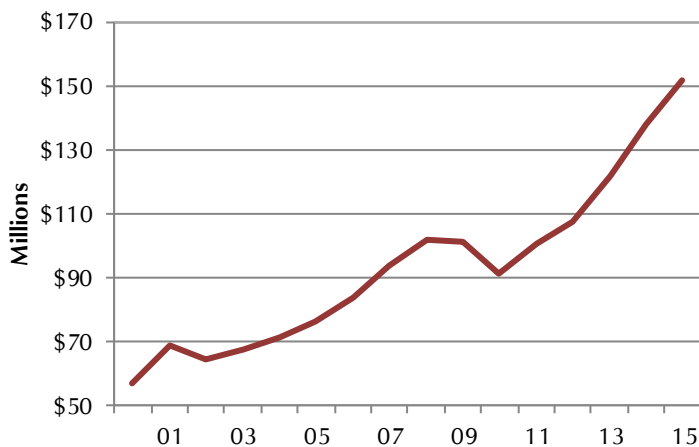
VI. LOCAL TRANSIENT LODGING TAX RECEIPTS

Transient lodging taxes are one of the most direct means for jurisdictions to collect revenues from visitors. They are also a useful indicator of travel activity in the state, since almost all of these sales are made by travelers. Transient lodging tax receipts therefore provide a basis for evaluating both travel trends and the distribution of travel activity in the state.

During 2015, ninety-one cities and sixteen counties in Oregon levied a locally administered transient lodging tax. This tax, ranging from 2 percent to 13.5 percent, is collected on the sale (i.e., rental) of a room at a lodging establishment such as a hotel, motel, bed & breakfast or at a campground site or RV park.

Local lodging tax receipts increased by 10.1 percent from the 2014 to 2015 fiscal years. (The large increase in revenues in the past two fiscal years is in part attributable to the establishment of the Tourism Improvement District in the City of Portland, which levies an additional 2 percent tax on lodging establishments with 50 or more rooms. TID collections began in October 1, 2012)

Oregon Local Lodging Tax Receipts



Room tax collections for most taxing jurisdictions within Oregon are reported for the last eleven fiscal years in the following table. It should be noted that transient lodging tax data is subject to revision. The revisions can be a result of late payments, back taxes, interest or fees.¹

¹ See <http://www.oregon.gov/DOR/programs/gov-research/Pages/research-lodging.aspx> for information on the 1 percent state lodging tax collected by the Oregon Department of Revenue.

Local Lodging Tax Receipts by Jurisdiction

Fiscal Year ending June 30

Amounts in \$000

Current Rate	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	
BAKER COUNTY												
County-wide	*	301	318	385	411	394	386	413	391	395	404	455
BENTON COUNTY												
Corvallis	9.0%	947	1,021	1,095	1,126	1,076	1,080	1,062	1,239	1,364	1,425	1,604
CLACKAMAS COUNTY												
Sandy	3.0%	12	17	18	15	21	21	20	24	26	26	38
Lake Oswego	6.0%	459	532	615	733	678	716	796	806	949	1,011	1,146
Oregon City	4.0%	37	42	52	57	54	52	52	55	63	77	99
Wilsonville	5.0%	190	207	268	275	219	193	214	209	242	273	258
County-wide	6.0%	2,225	2,454	2,777	3,071	2,661	2,432	2,683	2,894	3,198	3,421	3,786
CLATSOP COUNTY												
Astoria	9.0%	745	932	1,029	1,195	976	1,024	952	971	1,111	1,253	1,423
Cannon Beach	7.0%	1,750	1,867	1,997	2,110	2,049	2,074	2,336	2,465	2,631	2,761	
Gearhart	7.0%	112	112	119	120	130	135	129	118	163	167	189
Seaside	8.0%	2,183	2,356	2,596	2,979	2,960	2,982	2,854	2,922	3,550	3,550	4,120
Warrenton	12.0%	281	274	316	328	308	458	463	446	483	620	626
Unincorporated	9.5%	109	122	135	116	153	164	168	188	216	214	334
COLUMBIA COUNTY												
COOS COUNTY												
Bandon	6.0%	375	383	434	426	386	391	384	376	438	462	
Coos Bay	7.0%	468	496	554	561	461	464	469	485	507	520	583
Coquille Indian Tribe	8.0%	0	0	0	0	0	108	274	281	296	295	343
Lakeside	7.5%	36	37	39	40	37	23	35	35	37	40	46
North Bend	7.0%	215	233	245	246	307	84	89	96	96	102	102
CROOK COUNTY												
Prineville	8.5%	146	163	197	194	164	149	176	180	207	191	253
CURRY COUNTY												
Brookings	6.0%	171	160	171	178	160	141	140	142	168	165	166
Gold Beach	6.0%	341	272	292	314	306	309	300	297	311	324	355
Port Orford	7.0%	23	44	45	47	42	46	49	51	54	59	64

Current Rate corresponds to the rate in effect at the end of the last reported fiscal year. Many tax rates have changed over the reported time period.

The Coquille Indian Tribe in Coos County began collecting its own tax on January 1, 2010. Prior to that date, receipts were included with North Bend.

*All jurisdictions in Baker County have a 5.0% rate from November through April, and a 7.0% rate from May through October.

Local Lodging Tax Receipts by Jurisdiction

Fiscal Year ending June 30

Amounts in \$000

	Current Rate	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
DESCHUTES COUNTY												
Bend	10.4%	2,799	3,107	3,303	3,427	2,938	2,960	3,280	3,524	3,888	4,660	6,367
Redmond	9.0%	406	463	493	509	436	458	504	503	533	587	691
Sisters	8.0%	184	213	224	267	280	275	288	308	331	355	407
Unincorporated	8.0%	3,056	3,231	3,304	3,511	3,270	2,960	3,139	3,258	3,691	4,266	5,107
DOUGLAS COUNTY												
Reedsport	5.0%-7.0%*	158	164	173	175	151	168	160	170	182	181	221
Roseburg	8.0%	799	835	881	892	826	775	785	806	801	904	1,011
Sutherlin	8.0%*	67	60	73	68	55	64	79	84	82	91	149
Winston	5.0%	10	10	9	9	7	6	7	6	7	7	16
GILLIAM COUNTY												
GRANT COUNTY												
County-wide	8.0%	63	93	98	85	84	92	96	80	89	108	127
HARNEY COUNTY												
Burns	9.0%	64	64	79	99	71	67	93	104	85	85	91
Hines	8.0%	104	117	129	150	143	130	135	141	144	153	166
HOOD RIVER COUNTY												
Cascade Locks	7.0%	100	110	117	129	119	129	135	127	144	153	177
Hood River	8.0%	465	538	578	630	694	738	787	828	971	1,202	1,361
Unincorporated	8.0%	211	219	224	236	176	180	224	234	237	109	114
JACKSON COUNTY												
Ashland	9.0%	1,414	1,558	1,551	1,537	1,854	1,923	1,897	1,978	2,081	2,081	2,339
Central Point	9.0%	0	0	293	343	299	298	304	362	452	373	391
Jacksonville	9.0%	64	57	64	70	79	81	87	96	103	104	117
Medford	9.0%	1,868	2,148	2,410	2,553	2,283	2,273	2,373	2,502	2,646	2,929	3,315
Phoenix	6.0%	16	39	27	36	24	13	11	13	21	33	35
Rogue River	6.0%	50	50	48	47	40	44	44	47	57	66	74
Shady Cove	6.0%	66	66	65	81	68	43	45	42	43	43	50
Talent	6.0%	7	7	5	2	4	4	5	5	6	5	6
JEFFERSON COUNTY												
Madras	9.0%	136	149	172	202	196	183	194	195	222	251	278
Metolius	6.0%	2	2	2	2	1	1	1	1	1	2	1
Unincorporated	6.0%	165	182	228	227	203	205	188	255	273	293	282

Current Rate corresponds to the rate in effect at the end of the last reported fiscal year. Many tax rates have changed over the reported time period.

*Tax rate is 7.0% in Reedsport and 5.0% in areas surrounding Reedsport that impose a tax. Sutherlin rate increase from 5% to 8% on August 14, 2014.

Local Lodging Tax Receipts by Jurisdiction

Fiscal Year ending June 30

Amounts in \$000

	Current Rate	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
JOSEPHINE COUNTY												
Grants Pass	9.0%	928	1,003	1,047	1,024	970	941	939	951	1,062	1,111	1,204
KLAMATH COUNTY												
County-wide	8.0%	1,050	1,095	1,330	1,477	1,421	1,376	1,409	1,400	1,565	1,707	1,896
LAKE COUNTY												
County-wide	6.0%	78	96	111	107	94	98	125	94	107	116	135
LANE COUNTY												
Coburg	8.0%	41	45	48	50	47	38	39	38	36	39	45
Cottage Grove	9.0%	168	182	213	224	227	205	186	207	215	236	254
Creswell	8.0%	55	68	82	81	80	83	128	118	141	130	156
Dunes City	8.0%	23	25	24	24	20	21	26	33	31	30	40
Eugene	9.5%	2,872	3,114	3,470	3,686	3,611	3,175	3,458	3,404	3,751	3,999	4,480
Florence	9.0%	259	276	297	299	498	538	565	540	557	629	714
Junction City	8.0%	21	22	26	24	20	18	20	18	21	23	30
Lowell	8.0%									0.3	0.6	0.9
McKenzie	8.0%	137	173	173	241	387	205	220	212	228	248	270
Oakridge	8.0%	40	43	51	83	69	50	54	57	69	75	85
Springfield	9.5%	1,218	1,483	1,597	1,655	1,630	1,435	1,641	1,904	2,056	2,260	2,574
Veneta	8.0%	0.2	0.1	0.6	0.4	0.5	0.4	0.2	0.3	0.5	0.5	0.5
Westfir	8.0%	8.0	7.4	9.6	9.2	1.2	0.7	0.6	0.4	0.5	0.0	0.2
Unincorporated	8.0%	497	512	546	571	475	416	470	462	510	540	608
LINCOLN COUNTY												
Depoe Bay	8.0%	390	441	403	401	378	457	453	473	505	519	545
Lincoln City	9.5%	3,138	3,083	3,438	3,704	4,417	4,352	4,260	4,234	4,514	4,983	5,887
Newport	9.5%	1,866	2,113	2,272	2,357	2,228	2,256	2,291	2,323	2,426	2,751	3,172
Waldport	7.0%	22	23	23	23	23	23	23	30	34	41	52
Yachats	7.0%	418	442	503	520	496	477	429	451	481	512	605
Unincorporated	9.0%	968	1,078	1,119	1,389	1,599	1,556	1,673	1,696	1,801	1,776	1,856
LINN COUNTY												
Albany	9.0%	550	611	701	741	675	595	656	716	755	804	927
Lebanon	9.0%	20	22	30	36	36	34	35	39	39	45	70
Sweet Home	6.0%	14	18	18	19	21	21	23	25	27	29	36

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Local Lodging Tax Receipts by Jurisdiction

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MALHEUR COUNTY												
Ontario	9.0%	453	520	607	618	578	583	634	659	672	712	734
MARION COUNTY												
Keizer	6.0%	57	66	76	80	69	61	63	57	49	54	68
Salem	9.0%	1,828	2,052	2,395	2,506	2,416	2,138	2,215	2,239	2,445	2,731	3,125
Silverton	9.0%	0	0	0	0	0	0	166	191	199	214	
Stayton	7.0%	0	0	0	0	0	0	0	0	0	0	4
Sublimity	7.0%	34	32	40	38	23	23	22	21	23	22	21
Woodburn	9.0%	210	218	224	239	271	215	256	274	276	353	335
MORROW COUNTY												
Heppner	5.0%	5	5	4	4	5	4	4	6	4	4	4
MULTNOMAH COUNTY												
Fairview	6.0%	40	39	39	43	38	37	38	39	45	49	59
Gresham	6.0%	442	469	556	616	563	455	460	495	605	664	809
Portland	8.0%*	14,170	15,964	17,527	19,647	23,572	16,512	19,143	21,359	28,747	35,063	41,804
Troutdale	6.95%	313	356	341	375	414	403	429	428	452	481	578
Wood Village	6.0%	84	84	98	105	100	85	89	97	105	110	126
County-Wide	5.5%	13,467	14,794	16,726	18,491	16,115	15,441	18,208	20,052	21,464	24,268	29,692
POLK COUNTY												
SHERMAN COUNTY												
Condon	6.0%					16	13	14	14			
TILLAMOOK COUNTY												
Garibaldi	8.0%	64	65	93	81	57	58	80	90	121	113	138
Manzanita	9.0%	262	289	313	355	378	384	374	388	466	599	679
Nehalem	9.0%										3	2
Rockaway Beach	9.0%	221	230	226	257	255	224	257	254	309	373	623
Tillamook	10.0%	202	223	316	344	292	276	313	278	291	321	363
Wheeler	9.0%	18	19	20	22	23	17	25	23	27	24	28
County-wide	1.0-10.0%*										785	2,461

Current Rate corresponds to the rate in effect at the end of the last reported fiscal year. Many tax rates have changed over the reported time period.

*The rate for Portland includes the 6.0% basic rate for all establishments and the 2.0% Tourism Improvement District rate for establishments with 50 or more rooms.

Tillamook county-wide tax began on January 1, 2014. The rate is 10% in unincorporated areas and ranges from 1% to 3% in other jurisdictions.

Local Lodging Tax Receipts by Jurisdiction

Fiscal Year ending June 30

Amounts in \$000

Current Rate	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
UMATILLA COUNTY											
Hermiston 8.0%*	276	300	313	320	339	359	364	412	374	437	494
Milton-Freewater 7.0%	0	0	0	0	15	20	9	24	14	18	7
Pendleton 8.0%	633	649	768	791	777	778	805	799	836	862	913
Umatilla 3.5%	15	17	16	17	18	18	30	44	26	32	42
UNION COUNTY											
LaGrande 5.0%	229	241	232	271	239	220	245	271	268	300	304
County-wide 3.0%	139	147	143	167	146	125	147	150	165	181	
WALLOWA COUNTY											
Enterprise 3.0%	32	37	39	36	39	37	34	34			34
County-wide 5.0%	181	209	232	244	253	248	240	251	252	244	284
WASCO COUNTY											
The Dalles 8.0%	477	490	562	524	688	652	671	672	648	726	933
WASHINGTON COUNTY											
County-wide 9.0%	3,941	4,537	6,480	7,014	6,332	5,673	6,869	7,604	8,269	9,053	10,069

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*The rate for Hermiston is 8.0% for 6 or fewer days and 2.5% for occupancy of 7 to 30 days.