

County	17-19 Biennium Collections	Tax Rate	Ordinance	Revenue Dedicated	Distribution	Compliance Methods	Estimated Compliance	Nature of Non-Compliance	Compliance Strategies	Compliance Barriers	Tools to Increase Compliance	% Spent on Compliance	Use of Software Scraping	Coordination with DOR & Cities	Use of DOR state-wide TLT System	Points FOR Using State-Wide System	Points AGAINST Using a State-Wide System	If DOR utilized software scraping, be more likely to use?
Baker	\$1,137,087	7%	<a href="https://www.bakercounty.org/admin/ttordinance.pdf">https://www.bakercounty.org/admin/ttordinance.pdf</a>	Yes	Admin support 5%, Econ Devel Fund 25%, Tourism Promotion Fund 70%													
Clackamas	\$9,115,229	6%	<a href="https://www.clackamas.us/documents/drupal/414d520c-3fcb-4422-b096-0f03c0b7565b">https://www.clackamas.us/documents/drupal/414d520c-3fcb-4422-b096-0f03c0b7565b</a>	Yes	2% for Administration, an amount determined by TCD for the County Fair, remainder to Tourism	Internet searches	Medium	Misrepresentation from OTCs on tax payments	Send out registration packets via certified mail	New ordinance voted on by the citizens	New ordinance	much of the 2% admin piece	No	None	Unlikely	Outside the scope of my position	Outside the scope of my position	No
Clatsop	\$1,014,029	10.50%	<a href="https://www.co.clatsop.or.us/assessments/page/transient-room-tax">https://www.co.clatsop.or.us/assessments/page/transient-room-tax</a>	Yes	Portion to GF, portion to tourism promotion.	Dedicated staff who review websites for advertisements	Medium	Choose not to	Assess fines and penalties, place liens, we have also started the foreclosure process on a property owner	Property owner cooperation	Financial resources	approx. \$75,000 for staff time as well as mailings and software	No, we have found the software is not any better than staff doing the research	We choose not to work with DOR, we will begin collecting a county-wide tax that includes within the cities in April and we are confident that it will go as well as it has in the unincorporated areas.	Unlikely	We would not	The lack of transparency and confidence in the reports from DOR	No
Deschutes	\$13,413,382	8%	<a href="https://www.deschutes.org/administrativn/page/deschutes-county-code">https://www.deschutes.org/administrativn/page/deschutes-county-code</a>	Yes	Our Fair and Expo Center is dedicated 1% of our 8% (estimated at \$955,750 for FY 2020). The remaining 7% is used for Admin Expenses for the program (\$149,160) support to the Sheriff's office (\$3,151,787) for services in the rural area and support to the Central Oregon Visitors Association (estimate of \$2,064,221 for FY 2020) for tourism promotion for the region. The balance is held in reserve for future.	Annual audits of a portion of commercial operators by a local CPA firm. Commercial operators are audited about every three years.	High	We believe that now with VRBO and AirBNB reporting for operators, our compliance is higher than it used to be. Non-compliance may still be involved with operators that are not commercial in nature and not using these platforms.	If we find those not complying, we contact them and explain the rules and encourage their compliance.			Our audits and temp help to review adds cost about \$15,000 per year.	Not at this time	We work with cities but not currently with the state.	Maybe	To make it easier for the operators to report and pay their tax through a single tool.	If the cost is greater than we are currently paying.	Maybe
Grant	\$289,506	8%	<a href="https://www.gcoregonline.com/transient-room-tax-grants-are-available-for-special-events-and-programs-in-grant-county/">https://www.gcoregonline.com/transient-room-tax-grants-are-available-for-special-events-and-programs-in-grant-county/</a>	Yes	5% off the top to Chamber for collecting and administration of tax, 75% of remaining to Tourism related and 25% to Grant Fund for Tourism related		High	Low rentals or they think Airbnb or VRB is paying the tax for them	Yes	None	Requirement that Airbnb and VRBO collect and pay the tax	Small amount	No	Communicate when necessary	Maybe	I'm not familiar with this	Need more info	Maybe
Jefferson	\$607,678	6.00%	<a href="https://www.codepublishing.com/OR/JeffersonCounty/17/JeffersonCounty03/JeffersonCounty0306.html">https://www.codepublishing.com/OR/JeffersonCounty/17/JeffersonCounty03/JeffersonCounty0306.html</a>	Yes	Tourism Promotion, Economic Development, Tourism Facilities, and impacts of tourists.	Self Reporting, Staff Internet search of lodging options, audits once every 10 years.	Medium	Independent providers (airbnb, vrbo, etc) lack of knowledge.	Demand letters using online profiles and reviews.	Inability to ask State of Oregon for list of vendors paying the state tax.	Access to state vendors data.	Less than 2%	No	Been told can't share data. New law to share data has not been implemented.	Likely	Compliance, easy of use for vendors (one report and one payment)	High implementation costs and/or high ongoing fees	Yes

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Klamath	\$4,952,555	8%	<a href="https://www.klamathcounty.org/270/Transient-Room-Tax">https://www.klamathcounty.org/270/Transient-Room-Tax</a>	Yes	75% of total net transient room tax collections and other administrative costs goes 1/6 to Tourism, 42.6627% Incorporated Cities, balance of 75% to Fairgrounds. 25% of net transient room tax distributed as follows: Klamath County Museum 30%, Tourism Fund 35%, Tourism Competitive Grants 35%. 1% gross collection goes to Tax Collector for administration.	Call or personal visit	High	Do not have the money	Lien, seizure and sale of personal property	Nothing	Nothing		No	0	Maybe	Time	The 1% of gross collections that we now receive	Maybe
Lake	\$335,719	6%	<a href="http://www.lakecountyor.org/lakecounty/government/uploads/Motel_Tax_Ordinance.pdf">http://www.lakecountyor.org/lakecounty/government/uploads/Motel_Tax_Ordinance.pdf</a>	Yes	61% Tourism, 34% Emergency Services, 5% Administration	Periodic internet searches	High	Operating cash flows are too low to make tax payment.	Correspondence	None	None	less than 1%	No	None	Unlikely	Administrative time savings	Cost	Maybe
Lane	\$13,783,639	8% unincorporated areas	-	Yes	3% portion = 70% tourism marketing; 10% special projects & parks; 10% Museum; 10% rural Tourism - can change through budget process. 5% portion = Parks (Lane Events Center bond payments & Capital; LEC Operations; Revision Florence Project	Use the City of Eugene as Tax Administrator	Don't know	Complexity or not aware.	Payment plans, can lien.			3%			Likely	Streamlined system, means to collect, access to information	Delay in receiving payments from State, Cost of providing service from State	Maybe
Lincoln	\$3,084,453	10%	<a href="http://www.co.lincoln.or.us/sites/default/files/attachments/couny_council/page_384/2018-lcc-chapter-05_final.pdf">http://www.co.lincoln.or.us/sites/default/files/attachments/couny_council/page_384/2018-lcc-chapter-05_final.pdf</a>	Yes	See Page 3 Dedicated Fund Lincoln County Code Chapter 5	Sheriff issues a licence and Treasurer issues a certificate.	Medium	Non-reporting	Send a late notice on the ones we know about.	Unknown	Time and resources	Unknown	No	None	Maybe	Tracking	State required % of TLT	Maybe
Linn	No collections yet	3%	<a href="http://www.co.linn.or.us/cc/LCC%20770%20Transient%20Lodging%20Tax%20Code.pdf">http://www.co.linn.or.us/cc/LCC%20770%20Transient%20Lodging%20Tax%20Code.pdf</a>	Yes	Parks 30% and Expo/Fair 70%	We are working on that.	High	AirB&B are not working with us.	We are brand new to this. Only one quarter taken in.	They won't respond to our emails or letters.	Something maybe from the State that says if they are out of compliance they have a penalty from the State of Oregon.	nothing yet.	No.	Nothing yet.	Likely			Maybe
Multnomah	\$70,043,332	11.50%	<a href="https://multco.us/files/15992/download">https://multco.us/files/15992/download</a>	Yes	3% for Oregon Convention Center operations and capital (Code section 11.402(A)), 2.5% for tourism related activities through an IGA with the City of Portland and Metro (Code section 11.402(B))	Most of the tax collected in Multnomah County is collected by the City of Portland. The County has an IGA with the City for audit and compliance services for hotels located in Gresham.	High	I can't comment on that.	We are currently in the process of filing legal action against a hotel in Gresham. Generally, we work with taxpayers who are more than two quarters delinquent to bring them back into compliance.	Identifying potential taxpayers. The City and County do have an agreement with AirBnB whereby they collect the tax from the hosts and remit payment to us.	Additional staff.	Very little, the County only keeps revenue that is generated from hotels that are outside corporate boundaries.	No.	None.	Maybe	Uniformity, central point of collection for taxpayers who have multiple properties/locations.	Not sure the City of Portland would support it and we would need them to be on board.	No

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Tillamook	\$6,472,363	10%	<a href="https://www.co.tillamook.or.us/gov/Boccc/Logs/Ordinance%20Log.htm">https://www.co.tillamook.or.us/gov/Boccc/Logs/Ordinance%20Log.htm</a>	Yes	70% of net revenue is used to fund tourism promotion or tourism-related facilities; finance or refinance the debt of tourism-related facilities and pay reasonable admin costs incurred. Balance is used to reimburse Tillamook City General fund for its costs and expenses incurred in the collection, enforcement and admin of the TLT tax; and thereafter the remaining balance is to be deposited in the Till City Road fund to be used for the maintenance of county roads.	Continuous cross-checking short term rental permits, online and print checking of ads, encourage citizens and neighbors to contact us if they become aware of any new properties.	Medium	Majority say they were unaware of the requirement. However, there are some that knew about it but were attempting to get by unnoticed.	We have penalties & interest that will apply. We may file a court action to collect delinquent taxes, penalties, interest, etc. The county may file a lien against personal property to cover unpaid taxes. Citations.	Lack of knowledge of the requirements. 90% of the owners live outside of the county, so less likely to see local information regarding the tax. Lack of owner due diligence to determine what is required. Assumption that compliance in one jurisdiction is all that is required. Inconsistencies in Airbnb, VRBO compliance causes confusion for both owners and jurisdictions.	More effective systems and methods to identify non-compliant rentals.	3%	We started using a scraping tool this year and have so far identified about 100 previously non-compliant properties.	Currently none with the State; however, implementation of HB 3180 will allow for information sharing between state and local jurisdictions. Sharing with cities is limited to identification of owners registered for the lodging tax.	Unlikely		Believe we have a good process in place.	No
Wallowa	\$732,450	5%	<a href="https://co.wallowa.or.us/administration/treasurer-and-tax/transient-lodging-tax/">https://co.wallowa.or.us/administration/treasurer-and-tax/transient-lodging-tax/</a>	Yes	50% chamber of commerce, 20% to Emergency Services @ Hospital, 10% Search & Rescue, 5% Solid waste and county parks, 15% to projects as determined by the Board of Commissioners. Each city gets some of the money back from businesses in the city limits. Our businesses are divided into County and each of the cities (Wallowa, Enterprise, and Joseph) and the cities each get 1/3 of the proceeds back each quarter.	Hours of painstaking work. Monitoring VRBO & AirBnB sites, and Facebook to see if new rentals come up. Have a spreadsheet to keep track of registered entities and send out reminders at the first of the month payments are due.	High	They don't know they need to be registered with the county.	\$250 noncompliance fee.	Better outreach to new businesses. Companies that collect our tax for us, we get one check and don't know which business it belongs to and business owners don't get the information to me, so I contact them multiple times trying to get the information.	Easier way to report and pay. Maybe an online venue?	All of it and more. The Treasurer's office receives 5% of the revenue and that's what I do, make sure everyone is compliant.	No	Didn't know I could do that.	Likely	Higher compliance, ease of collection	Cost	Maybe
Washington	\$30,942,014	9%	<a href="https://www.co.washington.or.us/support-services/finance/transient-room-tax.cfm">https://www.co.washington.or.us/support-services/finance/transient-room-tax.cfm</a>	Yes	26% Tourism/28% General Fund/11% Fair Grounds/7% Event Center/28% Cities	Annual Audits	High		Late fees and penalties are applied			Part of an annual fee paid by the Cities and WCVA	No	N/A	Unlikely		Difficulty in timely collection and redistribution of funds	

\$155,923,436

Counties Responding with No Transient Lodging Tax			Counties Not Responding
Clackamas	Harney	Polk	Crook
Benton	Jackson	Sherman	Gilliam
Columbia	Josephine	Umatilla	Hood River
Coos	Malheur	Wheeler	Union
Curry	Marion	Yamhill	Baker
Douglas	Morrow		