

COUNTY TRANSIENT LODGING TAX

PRESENTED BY

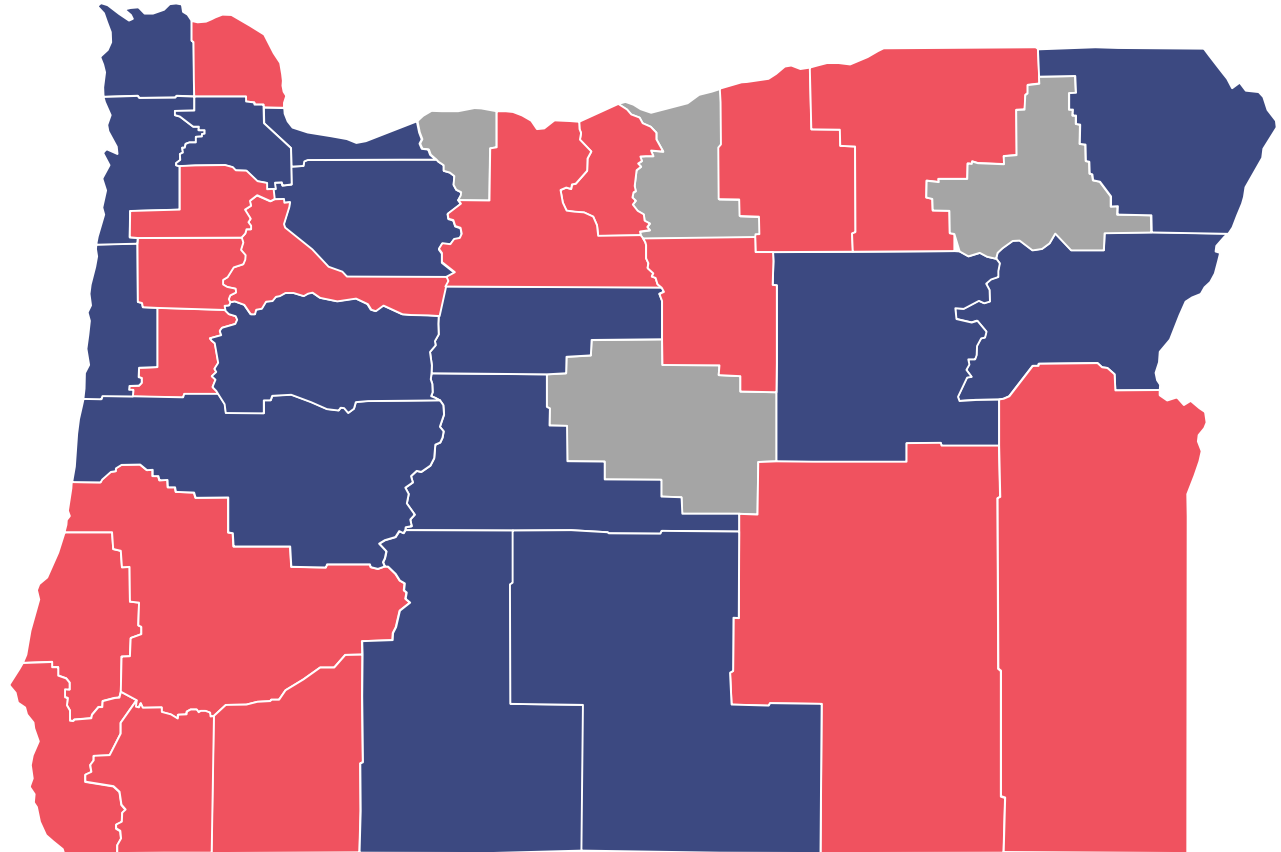
SUSAN MORGAN, LEGISLATIVE AFFAIRS MANAGER

APRIL 16, 2019

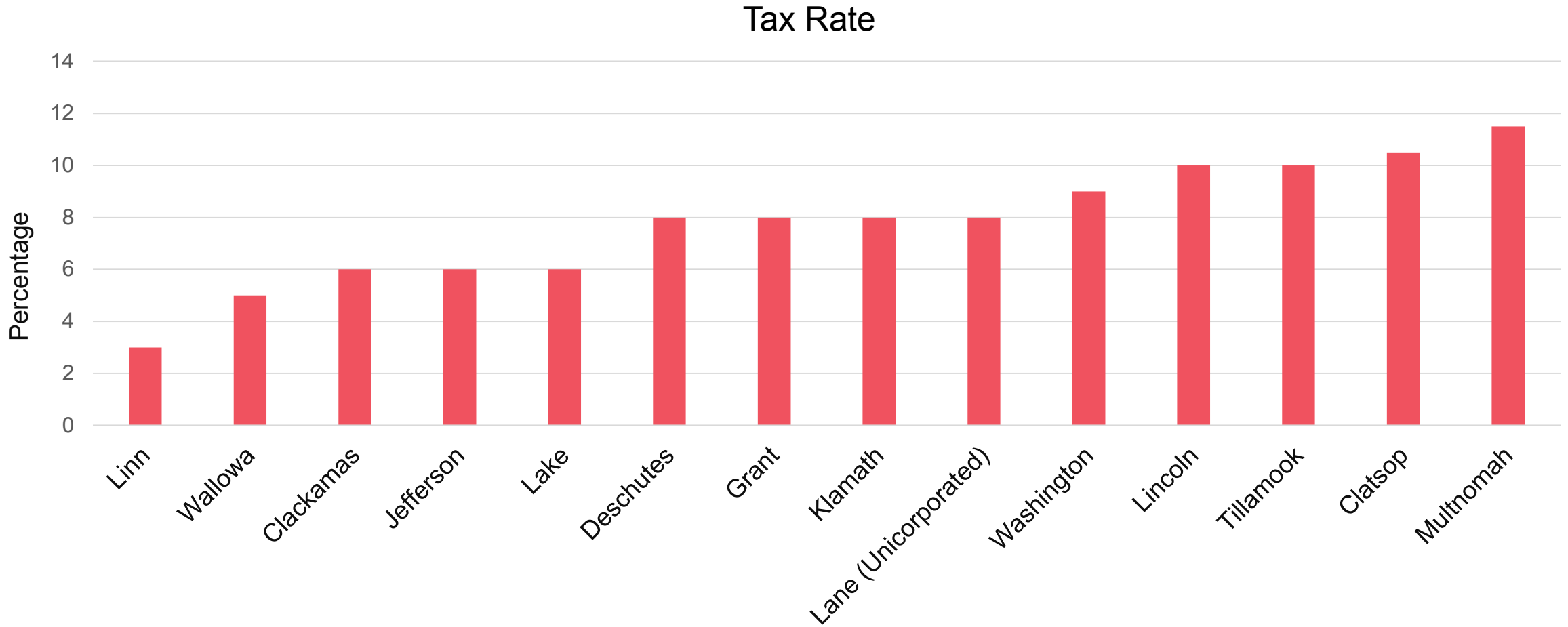
COUNTIES WITH A TRANSIENT LODGING TAX

15 out of *36*

-  TLT
-  No TLT
-  No Response



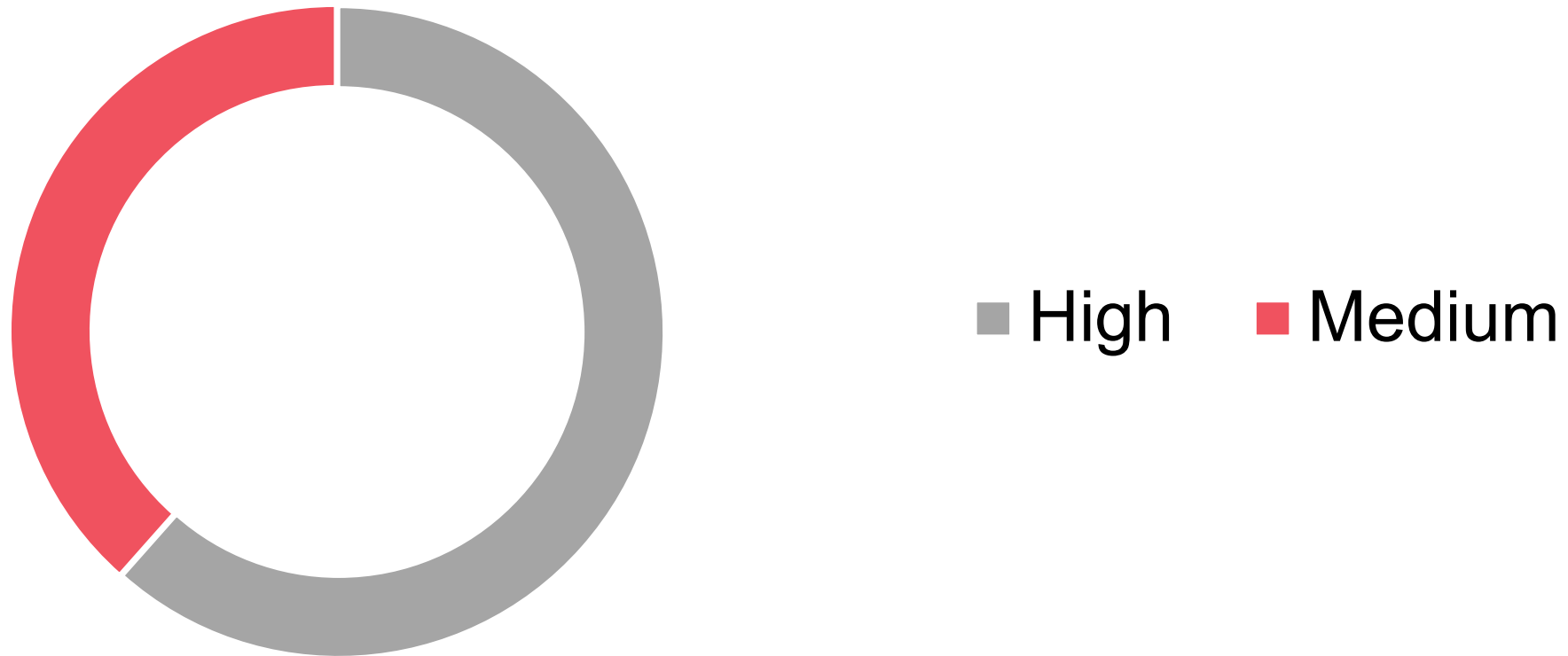
COUNTY TRANSIENT LODGING TAX RATES



COUNTY TAX USE

County	Tourism	County Fair Convention Center Tourist Related Facilities	Administration	Sheriff Emergency Services Jail	Cities	Parks	Economic Development	Reserve
Clackamas	Red	Red	Red	White	White	White	White	White
Clatsop	Red	Light Blue	Light Blue	Red	Red	Light Blue	Light Blue	Light Blue
Deschutes	Red	Red	Red	Red	White	White	White	Red
Grant	Red	Light Blue	Red	Red	Light Blue	Light Blue	Light Blue	Light Blue
Jefferson	Red	Red	Red	White	Red	White	Red	White
Klamath	Red	Red	Red	Light Blue	Red	Light Blue	Light Blue	Light Blue
Lake	Red	White	Red	Red	White	White	White	White
Lane	Red	Light Blue	Light Blue	Light Blue	Light Blue	Red	Light Blue	Light Blue
Lincoln	Red	Red	Red	White	White	White	White	White
Linn	Light Blue	Red	Light Blue	Light Blue	Light Blue	Red	Light Blue	Light Blue
Multnomah	Red	Red	White	White	Red	White	White	White
Tillamook	Red	Red	Red	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue
Wallowa	Red	White	Red	Red	Red	Red	White	White
Washington	Red	Red	Red	Light Blue	Red	Light Blue	Light Blue	Light Blue

COUNTY COMPLIANCE RATES



COUNTY COMPLIANCE ISSUES

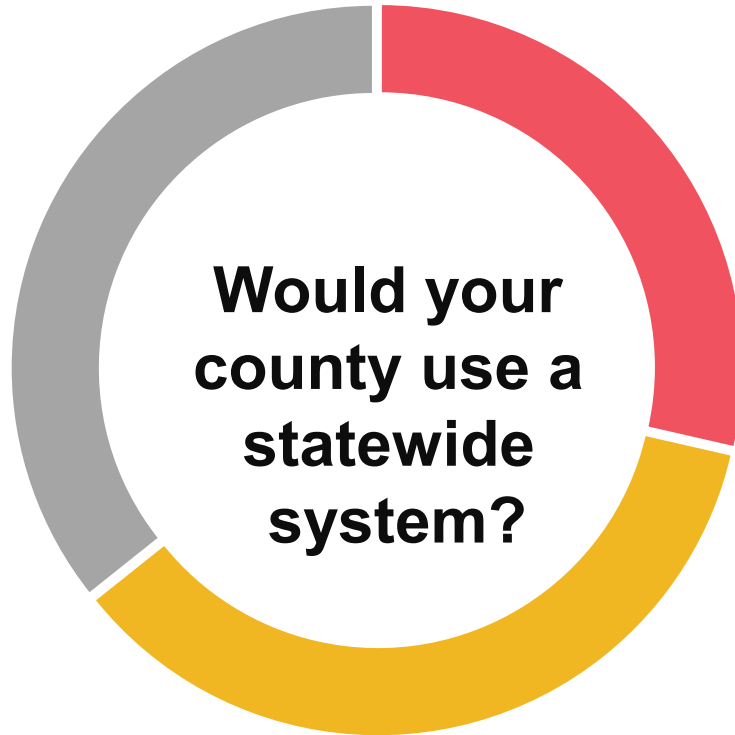
Reasons

- Difficulty working with rental intermediaries
- Lack of knowledge and non-reporting by property owners

Solutions

- Better ways to identify and educate potential taxpayers
- Access to state TLT taxpayers

COUNTY INTEREST IN USING A STATE-WIDE TLT SYSTEM



■ Likely ■ Maybe ■ Unlikely

Results

- No consensus among counties with TLT
- County interest is in help with compliance
- Counties that are not interested are concerned about cost

QUESTIONS?