



TRANSIENT ROOM TAX HANDBOOK

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Lincoln City Municipal Code Chapter 3.04 – Transient Room Tax

<https://www.codepublishing.com/OR/LincolnCity/>

**CITY OF LINCOLN CITY
TRANSIENT ROOM TAX REGISTRATION**

Motel / Hotel Campground / RV Park
Number of Rooms/Spaces _____

Bed & Breakfast Condo Online Co.
 Short Term Rental
Number of Bedrooms _____

Staff Use Only:
Occupational Tax Permit #: _____
Short Term Rental License #: _____

Rental Property Name: _____

Rental Property Address: _____

Property Owner Information

Name: _____

Mailing Address: _____

Street or Box #

City

State

Zip

Cell Phone #: (_____) _____ Home/Office #: (_____) _____

E-Mail Address: _____

Signature _____ Date _____

Signature _____ Date _____

Property Manager who will be completing Quarterly TRT Report and has the authority to request information:

Name of Property Management Company: _____

Printed Name: _____ Signature: _____

Phone #: (_____) _____ E-Mail Address: _____

Notice: ***Disclosure of your confidential Transient Room Tax Information can only be obtained thru written request and can only be requested by the Owner/Contact and/or Property Manager whose signatures appear on this form.***

Revised 01/12/2017

**CERTIFICATE OF AUTHORITY
TO COLLECT TRANSIENT ROOM TAX**

ISSUED TO: _____

SHORT TERM RENTAL NAME: _____

RENTAL ADDRESS: _____

This Transient Occupancy Registration signifies that the person named on the face hereof has filled the requirements of the Transient Lodging Tax ordinance of the City of Lincoln City by registration with the Tax Administrator for the purpose of collecting from transients the Lodging Tax imposed by said city and remitting said tax to the Tax Administrator. This Certificate does not authorize any person to conduct any unlawful business or conduct any lawful business in an unlawful manner, or to operate a motel or short term rental without strictly complying with all local applicable laws, including but not limited to those requiring a permit from any board, commission, department or offices of the City of Lincoln City. This Certificate does not constitute a permit.

This Certificate is NONASSIGNABLE and NONTRANSFERABLE, and must be surrendered immediately to the Tax Administrator upon cessation of business, change of name or location, or upon sale or transfer.

This Certificate issued on the, day of _____ 20xx.

CERTIFICATE NO.



City of Lincoln City

P.O. Box 50

Lincoln City, OR 97367

Transient Room Tax Quarterly Report

Quarter End Date: _____

Due Date: _____

City Account #: _____

Owner Name: _____

Property Name: _____

Location: _____

If Filing a Zero Report (No Taxable or Non-Taxable Rent Collected)

Please Check Here and Sign Below

Location Sold Final Report, check here: Final Return by Manager check here:

Amended Return, check here:

All Gross Rents (All non-refundable monies paid by your guests. Including rents that will be deducted below)

1st month \$ _____

2nd month \$ _____

3rd month \$ _____

Quarter 1: January, February, March

Quarter 2: April, May, June

Quarter 3: July, August, September

Quarter 4: October, November, December

1. TOTAL Gross Rent for Quarter \$ _____

Less Deductible Rent—Itemize Here (this includes online bookings where tax is collect and payed directly to the city)

(a) Any Online Intermediary/Booking Company \$ _____

(b) Monthly (More than 30 consecutive nights) \$ _____

(c) Government Exemption \$ _____

(d) Other Exemption \$ _____

Category: _____

See back of page to determine if rent is allowed in one of these categories

2. TOTAL Non-Taxable Deductions (a through d) \$ _____

3. TAXABLE Rents (Line 1 minus Line 2) \$ _____

4. Calculated Tax 12% of Taxable Rent (0.12 x Line 3) \$ _____

5. Additional Tax Collected (Tax in excess of Line 4) \$ _____

6. TOTAL TAX COLLECTED (Line 4 plus 5) \$ _____

7. Operator's Collection Fee 5% (0.05 x Line 6) \$ _____

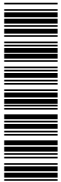
8. TAX DUE THIS QUARTER (Line 6 minus 7) \$ _____

9. City Calculated Adjustment (per noticed sent) \$ _____

10. TOTAL TAX REMITTABLE TO CITY (Line 8 +/- Line 9) \$ _____

For assistance in completing this report, please see back of this page or go to: www.lincolncity.org/DocumentsandForms/Finance and reference the Transient Room Tax Handbook.

Payment due on or before the 15th after quarter end



CITY OF LINCOLN CITY
PO BOX 50
LINCOLN CITY OR 97367

Paper report filing must be accompanied by **Check or Cashier's Check** only in the exact amount of the tax due. For secure filing and report retention, online report filing and electronic payment is available thru **xpress BILL PAY** @www.xpressbillpay.com. The Finance Department assumes no responsibility for items lost in transit. I declare, under penalty of making a false statement, that to the best of my knowledge and belief, the statements herein are correct and true.

If Mailing Address Has Changed, Please Correct Below

Name: _____

Signature _____

Title _____

Address: _____

City, State: _____

Zip Code: _____



CITY OF LINCOLN CITY
PO BOX 50
LINCOLN CITY OR 97367-0050

Place in return envelope. Be sure return address is visible in window. Keep a copy for your records.

**CITY OF LINCOLN CITY
TRANSIENT ROOM TAX EXEMPTION FORM**

Schedule TRT-E: Report of gross receipts from the “Allowable Deductible Rents”

Identify all transactions claimed in the “Allowable Deductible Rent” exemptions for this quarter. Report the name and amount you actually received from each allowable exemption category.

Attach this schedule to the return you submit to us. Add additional pages if needed.

Lodging Provider ID #: _____ Lodging Provider Name: _____

Payments received for quarter ending: _____

1	Name of Company, Guest or OTC :		Amount Collected:	\$
2	Name of Company, Guest or OTC :		Amount Collected:	\$
3	Name of Company, Guest or OTC :		Amount Collected:	\$
4	Name of Company, Guest or OTC :		Amount Collected:	\$
5	Name of Company, Guest or OTC :		Amount Collected:	\$
6	Name of Company, Guest or OTC :		Amount Collected:	\$
7	Name of Company, Guest or OTC :		Amount Collected:	\$
8	Name of Company, Guest or OTC :		Amount Collected:	\$
9	Name of Company, Guest or OTC :		Amount Collected:	\$
10	Name of Company, Guest or OTC :		Amount Collected:	\$
11	Name of Company, Guest or OTC :		Amount Collected:	\$
12	Name of Company, Guest or OTC :		Amount Collected:	\$
	Total:	(Should equal total on line #2 of tax return.)		\$

PREPARATION OF FORMS

This section contains instructions for preparation of the Lincoln City transient Room Tax Quarterly Report.

The report will be mailed to the person or business named on the Transient Room Tax Certificate of Authority no later than the end of each quarterly account period.

Quarterly Period End Dates:

- 1st Quarter.....March 31st
- 2nd Quarter.....June 30th
- 3rd Quarter.....September 30th
- 4th Quarter.....December 31st

Only one (1) report per property per quarter will be accepted.

The report must be filled out completely and returned by the due date. If the report is deemed incomplete, it will be returned. This action could cause your return to miss the deadline at which time penalties and interest may be assessed.

Quarterly Due Dates:

- 1st Quarter.....April 15th
- 2nd Quarter.....July 15th
- 3rd Quarter.....October 15th
- 4th Quarter.....January 15th

DESCRIPTION OF FORM DETAILS

Quarter Ended and Date Due: The quarter ended and date due will be preprinted on the report and should not be altered. The due date is always the 15th of the month following the quarter end date.

Identification Number (Ident.#): The identification number is the same as the Operator's Certificate of Authority number and Occupational Tax Permit number. Verify the preprinted number is correct. *(The Certificate of Authority and Occupational Tax Permit are non-assignable and non-transferable.)*

PIN #: Security number used when filing the report online.

Business Name: The name given to the lodging facility.

Location: The actual street address of lodging facility *(not mailing address)*

Name and Address: The mailing name and address listed on the Certificate of Authority. If an owner has more than one lodging facility subject to the room tax, a separate return must be submitted for each unit. *(Make any corrections needed on the face of the report.)*

Report Status: If the report you are submitting is an amended report please mark the appropriate box. If the report you are submitting is the final return please mark the appropriate box along with the date sold/closed. If you are no longer managing this property please mark the appropriate box along with date of contract termination.

REPORT CALCULATIONS

Zero Return: In accordance with Lincoln City Municipal Code Chapter 3.04 [LCMC 3.04] a report must be filed for each quarter, even if there was no rent received. If you are filing a “zero return” please mark the space available and return to our offices by the due date.

Gross Rent: List all rent charged, including rent that was not taxable.
(These will be deducted prior to tax due calculation)

“**Rent**” means all consideration charged, whether or not received by the operator, for the occupancy of the lodging space; valued in money, goods, labor, credit, property or other consideration valued in money, without any deductions. Extra person charges, cleaning fees, booking fees charged to occupant, charges for pets and charges for additional items of room furnishings shall be considered rent (All monies the occupany must pay to stay in the lodging space). The acceptance of donations by the operators where no fixed rental fee is charged shall be deemed “consideration valued in money”. Any booking or reservation fees, deposit or portion of that is not refundable shall be deemed rent. Rents received from online travel companies shall be report at the retail price paid by the purchaser.
(For additional definitions refer to LCMC 3.04)

1. = Enter Total Gross Rent for the Quarter (Month 1+2+3)

Allowable Deductible Rent: Rent that is listed in the Gross Rent Total but qualifies as exempt from tax.

“All Online Travel Company Rent” is rent collected by a registered online or intermediary when the online or intermediary is submitting the tax payment directly to the City.

“Monthly Rent” is rent paid for a continuous period of 30 days or more.

“Other Exempt Rent” is rent charged at less than two dollars (\$2) per day; Rent on properties that are rented for less than 15 days per year and are not advertised for rent or listed with an agent as a vacation rental; state and federal employees on government business, where payment for rent is made by the government agency directly (not by the employee); and any occupant whose rent is paid by the city.

When deductible rent is claimed in the “Other Exempt Rent” categories you must complete FORM TRT-E and submit it with your report. If the TRT-E form is not included, the report will be returned.

2. = Enter Total Allowable Deductible Rent
3. = Enter Total Taxable Rent (Line 1 – 2 = 3)
(Gross Rent – Allowable Deductible Rent = Amount subject to tax)
4. = Enter Calculated Tax Amount
(Amount subject to tax multiplied by tax rate)
5. = Enter any additional tax collected above calculated amount
6. = Enter Total Tax Amount Collected (Line 4 + 5 = 6)
7. = Enter calculated collection fee
(The operator is permitted to keep a percentage of the total tax amount as payment for collecting and remitting the tax.)
8. = Enter Tax Due (Line 6– 7 = 8)
(The difference between the tax collected & the collection fee)

9. = This line is used by the Finance Department to collect or credit your report for the errors or omissions on a previous report. [+/-]

10. = Enter the Total Amount of Tax Due (Line 10 [+/-] 11 = 12)
(If line 11 is blank enter the amount on line 10)

Make this process easier by filing online thru Xpress Bill Pay. Go to www.xpressbillpay.com. Create an account or use your existing account. All you need is your account number and PIN. The best part is the math is done for you.

FILING REPORTS AND REMITTING TRANSIENT ROOM TAX

This section contains instructions for filing the Lincoln City Transient Room Tax Quarterly Reports and remitting the Transient Room Tax to the Finance Department.

Filing Reports: Transient Room Tax Reports are filed quarterly and due on or before the 15th of the month following the end of the quarter. Reports and remittance must be received no later than the last day of the month due. Quarterly Reports are delinquent after the last day of that month.

Quarter Ends	Due Date	Delinquent After
March 31	April 15	April 30
June 30	July 15	July 31
September 30	October 15	October 31
December 31	January 15	January 31

Remitting Tax Due: The Transient Room Tax due is the amount entered on Line 12 of the Quarterly Report. Remittance of tax collected is due at the time the Quarterly Report is filed. *(It is recommended that a separate account be set up to manage the tax collected. These are funds paid by the guest and owed to the City. These funds should not be co-mingled or used as operating funds.)*

Payment for the amount due can be accepted by cash, check or cashier's check when accompanied with the report.

ELECTRONIC PAYMENTS CAN ONLY BE MADE WHEN FILING REPORTS ONLINE

Mail report and payment to:
City of Lincoln City
Finance Department
PO Box 50
Lincoln City OR 97367

PENALTIES AND INTEREST

This section contains information on penalties and interest charged for delinquency or failure to file and remit the Transient Room Tax.

Penalty: Failure to file by the initial delinquency date subjects the operator to a penalty of 10%. If the delinquency is continual an additional penalty of 15% will be assessed.

Interest: In addition to the penalty charges, interest of 1.5% is assessed at the start of the initial delinquency. There is no pro-ration for partial months.

All unpaid taxes, interest, penalties and collection costs constitute a lien on all personal and real property listed on the Certificate of Authority.

CODE VIOLATION

It is unlawful for any operator or other person assigned to fail or refuse to register and report as required. Violation of any provisions of LCMC 3.04 constitutes a Class B infraction. Citation(s) may be issued and fines assessed.

Failure to comply may also result in the denial or revocation of your license to operator as a nightly rental.

This handbook is a brief overview of the filing and remitting requirements of Lincoln City Municipal Code 3.04. It is strongly advised that LCMC 3.04 is read in its entirety.