



City of Dayton

Transient Lodging Tax

416 Ferry St
PO Box 339
Dayton OR 97114
503-864-2221

www.daytonoregon.gov
cityofdayton@daytonoregon.gov

On December 7, 2015 the Dayton City Council voted to adopt Ordinance 631 – Transient Lodging Tax. The Tax will go into effect on April 1, 2016 and will affect all businesses and individuals who offer overnight lodging within the city limits of Dayton. Transient lodging tax is imposed on overnight stays in temporary dwelling units used for human occupancy.

Who must pay?

A person who furnishes temporary overnight lodging is considered a transient lodging provider. Whoever collects the payment for occupancy is considered the transient lodging tax collector and is responsible for collecting and remitting the tax with the appropriate tax forms. You must remit a tax return even if there was no tax collected for the reporting period.

Transient lodging establishments include:

- Hotels and motels
- Bed and breakfast facilities
- RV sites in RV parks or campgrounds
- Resorts and inns
- Cabins, lodges and guest ranches
- Condominiums
- Short-term rental apartments and duplexes
- Vacation rental houses
- Tent sites and yurts in private and public campgrounds
- Any other dwelling unit, or portion of a dwelling unit, used for temporary overnight stays.

Who must register?

All Transient Lodging Operators are required to register with the City Manager. Registration forms can be obtained from City Hall or on our website. A Certificate of Authority to Collect Tax will be issued by the City upon receipt of your completed registration form.

Business Registration requirement

All individuals or agents of an entity, intending to conduct business within the city limits of Dayton, must first submit a completed business registration form and pay the required fee. Business Registrations expire annually on December 31st and the annual fee is \$25.

How much is this Tax?

Transient lodging providers must collect and remit 8% of the total gross lodging receipts to the City of Dayton quarterly. If you collect payment for transient lodging directly from customers, then you must collect this tax. You will hold this tax in trust and send it quarterly to the City of Dayton. If you don't pay this tax in a timely manner, the City will charge you penalty and interest.

Who is exempt from the tax?

- Any occupant for more than 30 successive calendar days with respect to any rent imposed for the period commencing after the first 30 days per calendar year.
- Any person who rents a private home, vacation cabin, or like facility from any owner who rents out such facility for less than 30 days per calendar year.
- Any occupant whose rent is paid for a hospital room or to a medical clinic, convalescent home or similar facility.

How and when do I pay the Tax?

Transient Tax Collectors must file a quarterly return and submit the tax for each business, on or before the last day of April, July, October and January. A zero tax return must be submitted even if you didn't collect any tax for the reporting period.

Tax Reporting Schedule:

- | | |
|--------------------------------|---|
| · January, February & March | Due Date to File = April 30 th |
| · April, May & June | Due Date to File = July 31 st |
| · July, August & September | Due Date to File = October 31 st |
| · October, November & December | Due Date to File = January 31 st |

CITY OF DAYTON - TRANSIENT LODGING QUARTERLY TAX RETURN INSTRUCTIONS

Physical Address

This is the actual physical address where the business is located/operated and must be within the City limits of Dayton.

Business Registration Number

Upon registration of your business, you will be assigned a unique business registration number, which will be your business identification number on your quarterly tax returns.

Line 1 – Total gross receipts for lodging, include all non-operational fees related to lodging. Include both short-term and long-term or monthly receipt totals.

Line 2 – Reduction to Gross Receipts – Line 2a Long term or monthly lodging: Enter the gross lodging receipts received for long term or monthly lodging.

Long term or monthly lodging – A unit that is occupied by the same person or company for a consecutive period of 30 days or more. This requirement is satisfied even if the physical unit changes, but is within the same facility and charges are paid by the same person/company.

Sign and date your return

Please do not use red ink or pencil to fill out your return. Do not staple your check or money order to this return.

Mail your return

Your return cannot be submitted electronically. You must mail or deliver your return with payment to
City of Dayton
PO Box 339/416 Ferry
Street Dayton OR 97114

Late filing and payment

Penalty and interest are imposed if you mail your return and pay the tax after the due date. The penalty is 10% of the unpaid tax amount due in addition to the tax amount. Delinquent tax payments which are more than 30 days delinquent, following the date the remittance first became delinquent, must pay a second delinquency penalty of 15% of the tax amount due in addition to the tax amount due and the 10% penalty first imposed.

Interest

Interest of 1% per/month will be imposed on any unpaid tax from the due date until the date payment in full is received.

Due Date

Your tax return and payment are due quarterly on April 30, July 31, October 31, and January 31.



Transient Lodging Registration

416 Ferry St - PO Box 339
Dayton OR 97114
Ph # (503) 864-2221
Fax # (503) 864-2956
www.daytonoregon.gov
cityofdayton@daytonoregon.gov

For City of Dayton use:

Date Received:	Received By:	Registration Number:
Start Date:	Certificate Issued:	Approved:

Contact Information:

Business Name: _____
 Applicants Name: _____
 Mailing Address: _____ City: _____ ST: _____ Zip: _____
 Physical Address of Rental Property: _____ Dayton, OR 97114
 Business Phone: _____ Website Address: _____
 Operator Name: _____ (Name of the person who will be collecting the tax)
 Daytime Phone Number: _____ Email: _____

Type of Organization:

Corporation Sole proprietor (individual) LLC (Organized as partnership)
 Partnership LLC (Organized as sole proprietor) LLC (Organized as corporation)
 Government Other _____

Type of Accommodation(s) Please check all that apply

	Number of Units		Number of Units
Bed & Breakfast	_____	Vacation Home	_____
Campground/RV Site	_____	Transient Lodging	N/A
Hotel	_____	Other-Describe:	_____
Motel	_____		_____

Owners, Officers & Partners: (Please print clearly and use additional sheets if necessary to list all owners, officers, and partners)

Name	Address	City	State	Zip	Initials
Name	Address	City	State	Zip	Initials
Name	Address	City	State	Zip	Initials
Name	Address	City	State	Zip	Initials

Applicant Signature: _____ Date: _____

Print name signed above: _____ Title: _____

The information and statements on this application are true and complete to the best of my knowledge.
 All owners must initial the application or submit letters of consent. Incomplete or missing information may delay the approval process.

Mail your completed registration form to: City of Dayton, PO Box 339, Dayton OR 97114



City of Dayton

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Oregon Lodging Tax Quarterly Return

City of Dayton

PO Box 339

Dayton OR 97114

(503) 864-2221

cityofdayton@ci.dayton.or.us

www.dayton.or.us

For City of Dayton Use

Year	Quarter	1	2	3	4
Due Date:					
Amount Paid:		Date Received:			
Business Registration Number:					

Due Dates:

Quarter 1 (Jan, Feb, Mar)	Due Date: April 30th
Quarter 2 (Apr, May, Jun)	Due Date: July 31st
Quarter 3 (Jul, Aug, Sept)	Due Date: Oct 31st
Quarter 4 (Oct, Nov, Dec)	Due Date: Jan 31st

Business Information

Tax Quarter	Physical Address				DAYTON, OR 97114	
Business Name			Owner/Operator			
Mailing Address			City		ST	Zip

Closure or change in ownership? ☐ Yes ☐ No

New Owner/Operator Information (include DBA)

Name			Phone		
Mailing Address			City		ST Zip
Business was: ☐ Bought ☐ Sold ☐ Closed			Date:		

1	Total gross receipts for lodging.....	1.	\$
2	Reduction to gross receipts (see instructions)		
2a	Long-term or monthly lodging.....	2a.	\$
2b	Total reduction to gross receipts (line 2a)	2b.	\$
3	Total taxable gross receipts for lodging (subtract line 2b from line 1)	3.	\$
4	Tax Rate	4.	\$ x .11
5	Tax Due (multiply line 3 by line 4)	5.	\$
6	Administrative fee rate	6.	\$ x .05
7	Administrative fee (multiply line 5 by line 6) This will reduce your tax	7.	()
8	TOTAL TAX DUE (subtract line 7 from line 5)	8.	\$

Under penalty of false swearing, I declare that the information in this return and any attachments is true, correct, and complete.

Signature		Date
PRINT name signed above	Title	Phone

Mail this return to:

City of Dayton
Transient Lodging Tax Dept
PO Box 339
Dayton, OR 97114

Revised (10/2024 ORD663)

Keep a copy for your records.