



# City of Dayton

## Transient Lodging Tax

416 Ferry St  
PO Box 339  
Dayton OR 97114  
503-864-2221  
[www.daytonoregon.gov](http://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 31<sup>st</sup> 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 <sup>th</sup>
• April, May & June	Due Date to File = July 31 <sup>st</sup>
• July, August & September	Due Date to File = October 31 <sup>st</sup>
• October, November & December	Due Date to File = January 31st

## **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.

## City of Dayton



# Transient Lodging Registration

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

### 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

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<input type="radio"/> Bed & Breakfast	_____	<input type="radio"/> Vacation Home	_____
<input type="radio"/> Campground/RV Site	_____	<input type="radio"/> Transient Lodging	N/A
<input type="radio"/> Hotel	_____	<input type="radio"/> Other-Describe:	_____
<input type="radio"/> 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





# 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@daytonoregon.gov

www.daytonoregon.gov

## 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	Property 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: <input type="radio"/> Bought <input type="radio"/> Sold <input type="radio"/> 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 (01/2026 ORD663)

Keep a copy for your records.