



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 Dayton City Council voted to adopt Ordinance 631 – Transient Lodging Tax (TLT). The tax went into effect on April 1, 2016. On October 21, 2024 Dayton City Council adopted Ordinance 663, raising the tax rate to 11% effective April 1, 2025. 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. Registration forms can be obtained from the City of Dayton or on our website at www.daytonoregon.gov. 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 11% 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.



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: _____ (The person who will be collecting the tax)

Daytime Phone Number: _____ Email: _____

Type of Organization: Please select

- Corporaton
- Partnership
- Government
- LLC (Organized as partnership)
- LLC (Organized as corporation)
- LLC (Organized as sole proprietor)
- Sole proprietor (individual)
- Other: _____

Type of Accommodation(s) Please select all that apply

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

Owners, Officers & Partners (List all - please print clearly & use additional sheets if necessary)

Name	Address	City	State	Zip	Initial
Name	Address	City	State	Zip	Initial
Name	Address	City	State	Zip	Initial
Name	Address	City	State	Zip	Initial

Applicant Signature: _____ Date: _____

Printed name: _____

The above statements and information herein contained are in all respects true, complete, and correct to the best of my knowledge and belief All owners must initial the application or submit letters of consent. Incomplete or missing information may delay the approval process.