



# 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](mailto: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](http://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 31<sup>st</sup> 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.



# 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	Physical Address			Dayton, OR 97114		
Business Name				Owner/Operator		
Mailing Address				City	State	Zip

Closure or change in ownership?  Yes  No

### New Owner/Operator Information (include DBA)

Name				Phone		
Mailing Address				City	State	Zip
Business was <input type="radio"/> Purchased <input type="radio"/> Sold <input type="radio"/> Closed				Date		

1	Total gross receipts for lodging.....	1	\$	
2	Reduction to gross receipts (long-term or monthly lodging).....	2	\$	
3	Total taxable gross receipts for lodging (subtract line 2 from line 1).....	3	\$	
4	Tax Rate (as of 04/01/2025).....	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	\$	

I declare that the information in this return and any attachments is true, correct, and complete.

Signature		Date
Printed name		Phone

Mail this return to:  
 City of Dayton  
 TLT Tax  
 PO Box 339  
 Dayton, OR 97114

Please keep a copy for your records.

## 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 if you didn't collect any tax for the reporting period.

### Tax Reporting Schedule:

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

## 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 for both short and long term or monthly receipt totals.

Line 2 – Reduction to Gross Receipts – Enter the gross lodging receipts received for long term or monthly lodging. Long term or monthly lodging is defined as 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 may be electronically signed and returned to [accounting@daytonoregon.gov](mailto:accounting@daytonoregon.gov). Printed returns and payments should be mailed or delivered 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.

**For more information** Refer to Dayton Municipal Code section 3.8: Transient Lodging Tax

[https://dayton.municipalcodeonline.com/book?type=ordinances#name=3.8\\_Transient\\_Lodging\\_Tax](https://dayton.municipalcodeonline.com/book?type=ordinances#name=3.8_Transient_Lodging_Tax)