



MONTHLY TRANSIENT LODGING TAX REPORT

Certificate No. \_\_\_\_\_
Period Covered: \_\_\_\_ - \_\_\_\_
mm/dd/yy mm/dd/yy

CLACKAMAS COUNTY FINANCE DEPARTMENT
2051 KAEN ROAD
OREGON CITY, OREGON 97045
Phone (503) 742-5400
Fax (503) 742-5401

LOCATION NAME \_\_\_\_\_
ADDRESS \_\_\_\_\_
CITY/STATE/ZIP CODE \_\_\_\_\_

Has your contact info changed? (Select) Yes No

Please provide new contact info here:
\_\_\_\_\_
\_\_\_\_\_

\*Please make checks payable to Clackamas County Finance.
\*Monthly Collections must be postmarked on or before the 15th of the following month.
\*Notify the Finance Department immediately of any change of disposition or suspension of business.

1. Gross Cash Receipts (Net of Bank Credit Card Fee) .....

- Exempt Receipts: A. Monthly Rentals (more than 30 successive calendar days)
B. Rent Less than \$15.01 per day
C. U.S. Government Employees on Official Business
D. Online Travel Company Gross Receipts

2. Total Exempt Receipts (Add lines A through D) .....

3. Taxable Receipts (Line 1 minus 2) .....

4. Total Lodging Tax for this Period (6% of Line 3).....

5. Collection Reimbursement (5% of Line 4) .....

6. Total Tax Due for Month (Line 4 minus line 5) .....

- 7. Penalty:
A. 10% of Line 6 for first month payment is delinquent
B. 15% of Line 6 for second month payment is delinquent (Manual calculation required)

8. Interest (1% of Line 6) ..... 8A. 8B.
No. of Interest per Month
months delinquent

9. Adjustment from Prior Period (Include reason here):.....

10. Total Amount Remitted (Manual calculation required. Add lines 6, 7a, 7b, 8. Add/Sub line 9 when applicable.) .....

I DECLARE THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF, THE STATEMENTS HEREIN ARE CORRECT AND TRUE.

SIGNATURE

DATE

OFFICE USE ONLY
Verified By: \_\_\_\_\_
Postmark Date: \_\_\_\_\_
No. Months Late: \_\_\_\_\_
Penalty Total: \_\_\_\_\_
Interest Total: \_\_\_\_\_

# TRANSIENT LODGING TAX REPORT AND INSTRUCTIONS

## FOR DELINQUENT REPORTING ONLY\*

This updated form is provided to better enable you to complete the Transient Lodging Tax monthly report accurately. This report is fully electronic and auto-calculates. If you have questions, please contact the Clackamas County Finance Department at (503) 742-5462 or at [TLT@clackamas.us](mailto:TLT@clackamas.us).

\*Use this form if your payment is delinquent. Payment postmarked after the last day of the month is subject to penalties and interest. Penalties and interest are calculated accordingly.

**Line 1 - Gross Cash Receipts.** This amount is to include the total room rent you collected during the month including monthly rentals, government exemptions and rent less than \$15.01 per day. Also included in Gross Cash Receipts are any other items associated with room revenue. Examples include, but are not limited to, pet fees, charges for early check in and/or late check out, cancellation charges, etc. Gross Cash Receipts should not include any tax collected or any other items not associated with room revenue. Gross Cash Receipts include all room receipts from Online Travel Companies (OTCs).

### Exempt Receipts:

**Line A – Monthly Rentals.** Any person who pays for lodging for more than thirty (30) successive calendar days, ir-respective of the number of days in such month, shall not be deemed a transient and is exempt.

**Line B – Rent Less than \$15.01.** Rents collected that are less than \$15.01 per day are exempt from the 6% tax.

**Line C – U.S. Government Employees on official business.** This is the amount for Federal Government employees, officials or agents ONLY, on official business. Proper verification must be provided by the Federal employee. When submitting your Transient Lodging Tax monthly report, a copy of the Federal Government employee's verification must also be included.

**Line D – Online Travel Company Gross Receipts.** You may deduct OTC receipts for hotel stays if the reservation was booked through and paid directly to the OTC and the OTC has notified you that they are remitting taxes directly to Clackamas County. A breakdown of each OTCs revenue received must be submitted with your Transient Lodging Tax monthly report.

**Line 2 – Total Exempt Receipts.** This is the total amount of Exempt Receipts. Form will calculate and add amounts in lines A, B, C and/or D and the total will be entered on line 2.

**Line 3 – Taxable Receipts.** This is the amount of receipts subject to the 6% tax. Form will calculate and subtract line 1 and line 2.

**Line 4 – Total Lodging Tax for this Period.** Form will calculate and multiply line 3 by 6%.

**Line 5 – Collection Reimbursement.** This amount is retained by the operator as a collection reimbursement charge. Form will calculate and multiply line 4 by 5%.

**Line 6 – Total Tax Due for Month.** Form will calculate and subtract line 4 and line 5.

**Line 7A – Penalty.** A 10% penalty must be calculated for payment not postmarked on or before the last day of the month, for the preceding month's tax collections. Form will multiply line 6 by 10%.

**Line 7B – Penalty.** A 15% penalty must be calculated for payment not postmarked on or before the last day of month following the original delinquency. **Manual calculations are required.** Multiply line 6 by 15%.

**Line 8 – Interest.** In addition to penalties, interest at a rate of 1% for each delinquent month is due. Form will automatically calculate the interest per month and then the total interest due.

8A. Enter number of months delinquent

8B. Form will calculate the interest per month and then the total amount of interest due.

**Line 9 - Adjustment from Prior Period.** Any amounts approved by the Clackamas County Finance Department will go on this line – this includes credits or over payments on your account from a previous month. A reason must be included on the line provided. **Amount must be manually entered.**

**Line 10 – Total Amount Remitted.** This is the total amount due after calculating exemptions, the collection reimbursement penalties, interest and applicable adjustments. **Manual calculations are required.** Add lines 6, 7A, 7B, 8 and add/subtract line 9.