CITY OF LINCOLN CITY
TRANSIENT ROOM TAX HANDBOOK
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Lincoln City Municipal Code
Chapter 3.04 – Transient Room Tax

Helpful Information and Notices
CITY OF LINCOLN CITY
TRANSIENT ROOM TAX REGISTRATION

☐ Motel / Hotel  ☐ Campground / RV Park
 Number of Rooms/Spaces

☐ Bed & Breakfast  ☐ Condo  ☐ Online Co.
☐ Vacation Rental Dwelling
 Number of Bedrooms

Staff Use Only:
Occupational Tax Permit #: ________
Vacation Rental License #: ________

Rental Property Name: __________________________
Rental Property Address: __________________________

Property Owner Information

Name: __________________________
Mailing Address: __________________________
Street or Box #: __________________________
City: __________________________ State: __________________________ Zip: __________________________
Cell Phone #: (________) Home/Office #: (________)
E-Mail Address: __________________________

Signature Date ________
Signature Date ________

Property Manager who will be completing Quarterly TRT Report and has the authority to request information:

Name of Property Management Company: __________________________
Printed Name: __________________________ Signature: __________________________
Phone #: (________) E-Mail Address: __________________________

Notice: Disclosure of your confidential Transient Room Tax Information can only be obtained thru written request and can only be requested by the Owner/Contact and/or Property Manager whose signatures appear on this form.

Revised 01/12/2017
CERTIFICATE OF AUTHORITY
TO COLLECT TRANSIENT ROOM TAX

ISSUED TO: ________________________________

VACATION RENTAL NAME: ________________________

RENTAL ADDRESS: ________________________________

This Transient Occupancy Registration signifies that the person named on the face hereof has filled the requirements of the Transient Lodging Tax ordinance of the City of Lincoln City by registration with the Tax Administrator for the purpose of collecting from transients the Lodging Tax imposed by said city and remitting said tax to the Tax Administrator. This Certificate does not authorize any person to conduct any unlawful business or conduct any lawful business in an unlawful manner, or to operate a motel or vacation rental dwelling without strictly complying with all local applicable laws, including but not limited to those requiring a permit from any board, commission, department or offices of the City of Lincoln City. This Certificate does not constitute a permit.

This Certificate is NONASSIGNABLE and NONTRANSFERABLE, and must be surrendered immediately to the Tax Administrator upon cessation of business, change of name or location, or upon sale or transfer.

This Certificate issued on the,____ day of _____ 20xx.

CERTIFICATE NO.
# Transient Room Tax Quarterly Report

City of Lincoln City  
P.O. Box 50  
Lincoln City, OR 97367

## If Mailing Address Has Changed, Check Here:

☐ (Make changes below)

If Amended Return, check here:  ☐  If Final Return, check here:  ☐  If Final Return, please provide date sold/closed:

---

<table>
<thead>
<tr>
<th>Gross Rent</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st month</td>
</tr>
<tr>
<td>2nd month</td>
</tr>
<tr>
<td>3rd month</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Allowable Deductible Rent</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. $__________ Airbnb</td>
</tr>
<tr>
<td>2. $__________ VRBO/HomeAway</td>
</tr>
<tr>
<td>3. $__________ Other Online Travel Companies</td>
</tr>
<tr>
<td>4. $__________ Monthly Rent</td>
</tr>
<tr>
<td>5. $__________ Other Exempt Rent</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>TOTAL Gross Rent for Quarter</th>
</tr>
</thead>
</table>
| $__________

<table>
<thead>
<tr>
<th>Calculated Tax (9.5% of Line 3)</th>
</tr>
</thead>
</table>
| $__________

<table>
<thead>
<tr>
<th>Additional Tax Collected</th>
</tr>
</thead>
</table>
| $__________

<table>
<thead>
<tr>
<th>Total Tax (Line 4 + 5 = 6)</th>
</tr>
</thead>
</table>
| $__________

<table>
<thead>
<tr>
<th>Collection Fee (5% of Line 6)</th>
</tr>
</thead>
</table>
| $__________

<table>
<thead>
<tr>
<th>Tax Due (Line 6 - 7 = 8)</th>
</tr>
</thead>
</table>
| $__________

<table>
<thead>
<tr>
<th>Adjustments (City Use Only)</th>
</tr>
</thead>
</table>
| $__________

<table>
<thead>
<tr>
<th>TOTAL AMOUNT DUE</th>
</tr>
</thead>
</table>
| $__________

---

This Report must be filled in COMPLETELY  
If Filing a ZERO Report Please Check Here:  ☐

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No Bank Bill Pay or on-line payments. Checks and cashier’s checks ONLY in the amount of tax due are accepted by the Finance Department as agents of the taxpayer and do not constitute payment until cleared. The Finance Department assumes no responsibility for items lost in transit.

I declare, under penalty of making a false statement, that to the best of my knowledge and belief, the statements herein are correct and true.

Signature:  
Title:  

City of Lincoln City  
P.O. Box 50  
Lincoln City, OR 97367

Place in return envelope. Be sure return address is visible in window. Keep a copy for your records.
CITY OF LINCOLN CITY
TRANSIENT ROOM TAX EXEMPTION FORM

Schedule TRT-E: Report of gross receipts from the “Allowable Deductible Rents”

Identify all transactions claimed in the “Allowable Deductible Rent” exemptions for this quarter. Report the name and amount you actually received from each allowable exemption category.

Attach this schedule to the return you submit to us. Add additional pages if needed.

Lodging Provider ID #: _______ Lodging Provider Name: _______________________________

Payments received for quarter ending: ________________________________

<table>
<thead>
<tr>
<th></th>
<th>Name of Company, Guest or OTC:</th>
<th>Amount Collected:</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td>$</td>
</tr>
<tr>
<td>2</td>
<td></td>
<td>$</td>
</tr>
<tr>
<td>3</td>
<td></td>
<td>$</td>
</tr>
<tr>
<td>4</td>
<td></td>
<td>$</td>
</tr>
<tr>
<td>5</td>
<td></td>
<td>$</td>
</tr>
<tr>
<td>6</td>
<td></td>
<td>$</td>
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<tr>
<td>7</td>
<td></td>
<td>$</td>
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<td>8</td>
<td></td>
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<td>9</td>
<td></td>
<td>$</td>
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<tr>
<td>10</td>
<td></td>
<td>$</td>
</tr>
<tr>
<td>11</td>
<td></td>
<td>$</td>
</tr>
<tr>
<td>12</td>
<td></td>
<td>$</td>
</tr>
</tbody>
</table>

Total: (Should equal total on line #2 of tax return.) $
PREPARATION OF FORMS

This section contains instructions for preparation of the Lincoln City transient Room Tax Quarterly Report.

The report will be mailed to the person or business named on the Transient Room Tax Certificate of Authority no later than the end of each quarterly account period.

Quarterly Period End Dates:

- 1\textsuperscript{st} Quarter...............March 31\textsuperscript{st}
- 2\textsuperscript{nd} Quarter...............June 30\textsuperscript{th}
- 3\textsuperscript{rd} Quarter...............September 30\textsuperscript{th}
- 4\textsuperscript{th} Quarter...............December 31\textsuperscript{st}

Only one (1) report per property per quarter will be accepted.

The report must be filled out completely and returned by the due date. If the report is deemed incomplete, it will be returned. This action could cause your return to miss the deadline at which time penalties and interest may be assessed.

Quarterly Due Dates:

- 1\textsuperscript{st} Quarter...............April 15\textsuperscript{th}
- 2\textsuperscript{nd} Quarter...............July 15\textsuperscript{th}
- 3\textsuperscript{rd} Quarter...............October 15\textsuperscript{th}
- 4\textsuperscript{th} Quarter...............January 15\textsuperscript{th}
DESCRIPTION OF FORM DETAILS

Quarter Ended and Date Due: The quarter ended and date due will be preprinted on the report and should not be altered. The due date is always the 15th of the month following the quarter end date.

Identification Number (Ident.#): The identification number is the same as the Operator’s Certificate of Authority number and Occupational Tax Permit number. Verify the preprinted number is correct. (The Certificate of Authority and Occupational Tax Permit are non-assignable and non-transferable.)

Business Name: The name given to the lodging facility.

Location: The actual street address of lodging facility (not mailing address)

Name and Address: The mailing name and address listed on the Certificate of Authority. If an owner has more than one lodging facility subject to the room tax, a separate return must be submitted for each unit. (Make any corrections needed on the face of the report.)

Report Status: If the report you are submitting is an amended report please mark the appropriate box. If the report you are submitting is the final return please mark the appropriate box along with the date sold/closed.
REPORT CALCULATIONS

Zero Return: In accordance with Lincoln City Municipal Code Chapter 3.04 [LCMC 3.04] a report must be filed for each quarter, even if there was no rent received. If you are filing a “zero return” please mark the space available and return to our offices by the due date.

Gross Rent: List all rent charged, including rent that is not taxable. (These will be deducted later)

“Rent” means the consideration charged, whether or not received by the operator, for the occupancy of lodging space, valued in money, goods, labor, credit, property or other consideration valued in money, without any deductions. Extra person charges, cleaning fees, charges for pets and charges for additional items of room furnishings shall be considered rent. The acceptance of donations by the operators where no fixed rental fee is charged shall be deemed “consideration valued in money”. Any deposit or portion of that is not refundable shall be deemed rent. Rents received from online travel companies shall be report at the retail price paid by the purchaser. (For additional definitions refer to LCMC 3.04)

1. = Enter Total Gross Rent for the Quarter (Month 1+2+3)

Allowable Deductible Rent: Rent that is listed in the Gross Rent Total but qualifies as exempt from tax.

“AirBnB Rent” is rent collected by AirBnB when they submit the tax payment directly to the City.

“VRBO/Home Away Rent” is rent collected by VRBO/Home Away when they submit the tax payment directly to the City.
“Other Online Travel Company Rent” is rent collected by a registered online or intermediary when the online or intermediary is submitting the tax payment directly to the City.

“Monthly Rent” is rent paid for a continuous period of 30 days or more.

“Other Exempt Rent” is rent charged at less than two dollars ($2) per day; Rent on properties that are rented for less than 15 days per year and are not advertised for rent or listed with an agent as a vacation rental; state and federal employees on government business, where payment for rent is made by the government agency directly (not by the employee); and any occupant whose rent is paid by the city.

When deductible rent is claimed in the “Other Exempt Rent” categories you must complete FORM TRT-E and submit it with your report. If the TRT-E form is not included, the report will be returned.

2. = Enter Total Allowable Deductible Rent
3. = Enter Total Taxable Rent (Line 1 – 2 = 3)  
(Gross Rent – Allowable Deductible Rent = Amount subject to tax)
4. = Enter Calculated Tax Amount  
(Amount subject to tax multiplied by tax rate)
5. = Enter any additional tax collected above calculated amount
6. = Enter Total Tax Amount Collected (Line 4 + 5 = 6)
7. = Enter calculated collection fee (Current rate is 5%)  
(The operator is permitted to keep 5% of the total tax amount as payment for collecting and remitting the tax.)
8. = Enter Tax Due (Line 6– 7 = 8)  
(The difference between the tax collected & the 5% collection fee)
9. = This line is used by the Finance Department to collect or credit your report for the errors or omissions on a previous report. [+/-]

10. = Enter the Total Amount of Tax Due (Line 10 [+/-] 11 = 12) (If line 11 is blank enter the amount on line 10)

Make this process easier by using the “fillable form” on our website at www.lincolncity.org. This form will do the calculations for you.

FILING REPORTS AND REMITTING TRANSIENT ROOM TAX

This section contains instructions for filing the Lincoln City Transient Room Tax Quarterly Reports and remitting the Transient Room Tax to the Finance Department.

Filing Reports: Transient Room Tax Reports are filed quarterly and due on or before the 15th of the month following the end of the quarter. Reports and remittance must be received no later than the last day of the month due. Quarterly Reports are delinquent after the last day of that month.

<table>
<thead>
<tr>
<th>Quarter Ends</th>
<th>Due Date</th>
<th>Delinquent After</th>
</tr>
</thead>
<tbody>
<tr>
<td>March 31</td>
<td>April 15</td>
<td>April 30</td>
</tr>
<tr>
<td>June 30</td>
<td>July 15</td>
<td>July 31</td>
</tr>
<tr>
<td>September 30</td>
<td>October 15</td>
<td>October 31</td>
</tr>
<tr>
<td>December 31</td>
<td>January 15</td>
<td>January 31</td>
</tr>
</tbody>
</table>
**Remitting Tax Due:** The Transient Room Tax due is the amount entered on Line 12 of the Quarterly Report. Remittance of tax collected is due at the time the Quarterly Report is filed. (*It is recommended that a separate account be set up to manage the tax collected. These are funds paid by the guest and owed to the City. These funds should not be co-mingled or used as operating funds.*)

Payment for the amount due can be accepted by cash, check or cashier’s check and should accompany the report.

**NO ELECTRONIC PAYMENTS OF ANY KIND PLEASE!**

Mail report and payment to:
City of Lincoln City
Finance Department
PO Box 50
Lincoln City OR 97367

**PENALTIES AND INTEREST**

This section contains information on penalties and interest charged for delinquency or failure to file and remit the Transient Room Tax.

**Penalty:** Failure to file by the initial delinquency date subjects the operator to a penalty of 10%. If the delinquency is continual an additional penalty of 15% will be assessed.

**Interest:** In addition to the penalty charges, interest of 1.5% is assessed at the start of the initial delinquency. There is no pro-ration for partial months.
All unpaid taxes, interest, penalties and collection costs constitute a lien on all personal and real property listed on the Certificate of Authority.

**CODE VIOLATION**

It is unlawful for any operator or other person assigned to fail or refuse to register and report as required. Violation of any provisions of LCMC 3.04 constitutes a Class B infraction. Citation(s) may be issued and fines assessed.

Failure to comply may also result in the denial or revocation of your license to operator as a nightly rental.

******************************************************************

This handbook is a brief overview of the filing and remitting requirements of Lincoln City Municipal Code 3.04. It is strongly advised that LCMC 3.04 is read in its entirety.