

## VI. Transient Occupancy Tax Receipts

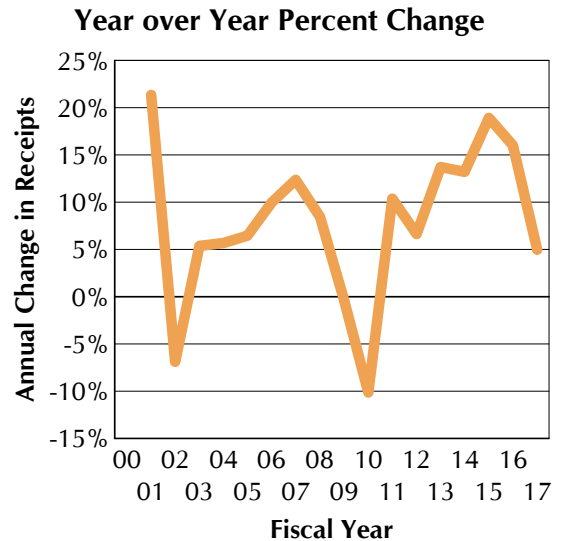
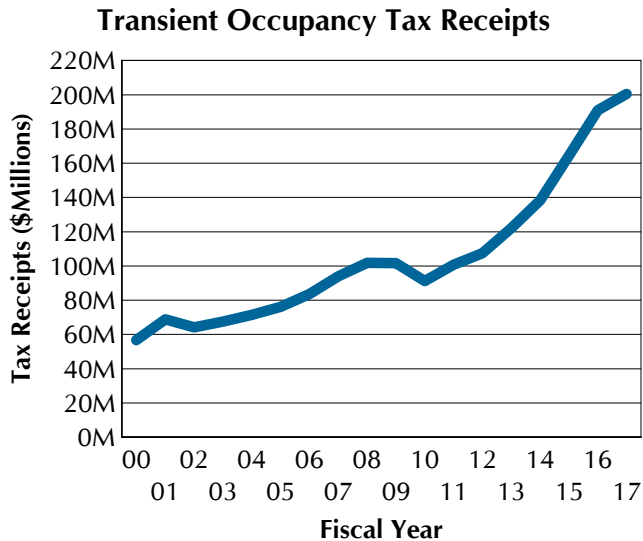
Transient lodging taxes are one of the most direct means for jurisdictions to collect revenues from visitors. They are also a useful indicator of travel activity in the state, since almost all of these sales are made by travelers. Transient lodging tax receipts therefore provide a basis for evaluating both travel trends and the distribution of travel activity in the state.

During 2017, ninety-one cities and sixteen counties in Oregon levied a locally administered transient lodging tax. This tax, ranging from 2 percent to 13.5 percent, is collected on the sale (i.e., rental) of a room at a lodging establishment such as a hotel, motel, bed & breakfast or at a campground site or RV park.

Local lodging tax receipts increased by 5.0 percent from the 2016 to 2017 fiscal years.

***Those with more current information or corrections are encouraged to notify Dean Runyan Associates, Inc.***

Room tax collections for most taxing jurisdictions within Oregon are reported for the last 8 fiscal years in the following table. It should be noted that transient lodging tax data is subject to revision. The revisions can be a result of late payments, back taxes, interest or fees.



## Oregon Transient Occupancy Tax by Jurisdiction

Fiscal Year

Amounts in \$000

	Rate	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>Baker</b>													
Baker City		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
County-wide	7.0%	386	386	386	386	386	413	391	395	404	455	521	578
<b>Benton</b>													
Corvallis	9.0%	1,080	1,080	1,080	1,080	1,080	1,062	1,239	1,364	1,425	1,604	1,754	1,754
<b>Clackamas</b>													
County-wide	6.0%	2,432	2,432	2,432	2,432	2,432	2,683	2,894	3,198	3,421	3,786	4,420	4,494
Lake Oswego	6.0%	716	716	716	716	716	796	806	949	1,011	1,146	1,273	1,249
Oregon City	6.0%	52	52	52	52	52	52	55	63	77	99	180	220
Sandy	3.0%	21	21	21	21	21	20	24	26	26	38	37	39
Wilsonville	5.0%	193	193	193	193	193	214	209	242	273	258	470	477
<b>Clatsop</b>													
Astoria	9.0%	1,024	1,024	1,024	1,024	1,024	952	971	1,111	1,253	1,423	1,790	1,911
Cannon Beach	8.0%	2,074	2,074	2,074	2,074	2,074	2,336	2,465	2,631	2,761	3,045	3,536	3,844
Gearhart	7.0%	135	135	135	135	135	129	118	163	167	189	199	300
Seaside	8.0%	2,982	2,982	2,982	2,982	2,982	2,854	2,922	3,550	3,550	4,120	4,476	4,427
Unincorporated	9.5%	164	164	164	164	164	168	188	216	214	334	451	477
Warrenton	12.0%	458	458	458	458	458	463	446	483	620	626	720	723
<b>Columbia</b>													
StHelens	6.0%	73	73	73	73	73	71	74	76	79	111	130	139
<b>Coos</b>													
Bandon		391	391	391	391	391	384	376	438	462	525	524	N/A
Coos Bay	7.0%	464	464	464	464	464	469	485	507	520	583	652	360
Coquille Indian Tribe	8.8%	108	108	108	108	108	274	281	296	295	343	337	370
Lakeside	7.5%	23	23	23	23	23	35	35	37	40	46	52	55
North Bend	7.0%	84	84	84	84	84	89	96	96	102	102	158	200

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<b>Crook</b>													
Prineville	8.5%	149	149	149	149	149	176	180	207	191	253	316	318
<b>Curry</b>													
Brookings	6.0%	141	141	141	141	141	140	142	168	165	166	199	239
Gold Beach	7.0%	309	309	309	309	309	300	297	311	324	355	410	470
Port Orford	7.0%	46	46	46	46	46	49	51	54	59	64	72	73
<b>Deschutes</b>													
Bend	10.4%	2,960	2,960	2,960	2,960	2,960	3,280	3,524	3,888	4,660	6,367	7,694	8,990
Redmond	9.0%	458	458	458	458	458	504	503	533	587	691	835	884
Sisters	8.99%	275	275	275	275	275	288	308	331	355	407	448	535
Unincorporated	8.0%	2,960	2,960	2,960	2,960	2,960	3,139	3,258	3,691	4,266	5,107	5,938	6,456
<b>Douglas</b>													
Reedsport	5.0%-7.0%*	168	168	168	168	168	160	170	182	181	221	183	204
Roseburg	8.0%	775	775	775	775	775	785	806	801	904	1,011	1,120	1,164
Sutherlin	8.0%	64	64	64	64	64	79	84	82	91	149	182	194
Winston	5.0%	6	6	6	6	6	7	6	7	7	16	19	22
<b>Gilliam</b>													
Condon	5.0	13	13	13	13	13	14	14	N/A	N/A	17	N/A	10
<b>Grant</b>													
County-wide	8.0%	92	92	92	92	92	96	80	89	108	127	137	140
<b>Harney</b>													
Burns	9.0%	67	67	67	67	67	93	104	85	85	91	126	121
Hines	8.0%	130	130	130	130	130	135	141	144	153	166	195	201
<b>Hood River</b>													
Cascade Locks	7.0%	129	129	129	129	129	135	127	144	153	177	216	239
Hood River	8.0%	738	738	738	738	738	787	828	971	1,202	1,361	1,587	1,846
Unincorporated	8.0%	180	180	180	180	180	224	234	237	109	114	145	148

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<b>Jackson</b>													
Ashland	9.0%	1,923	1,923	1,923	1,923	1,923	1,897	1,978	2,081	2,081	2,339	2,055	2,819
Central Point	9.0%	298	298	298	298	298	304	362	452	373	391	482	453
Jacksonville	9.0%	81	81	81	81	81	87	96	103	104	117	135	147
Medford	9.0%	2,273	2,273	2,273	2,273	2,273	2,373	2,502	2,646	2,929	3,315	3,824	3,866
Phoenix	6.0%	13	13	13	13	13	11	13	21	33	35	33	50
Rogue River	6.0%	44	44	44	44	44	44	47	57	66	74	72	85
Shady Cove	6.0%	43	43	43	43	43	45	42	43	43	50	61	61
Talent	6.0%	4	4	4	4	4	5	5	6	5	6	8	9
<b>Jefferson</b>													
Madras	9.0%	183	183	183	183	183	194	195	222	251	278	283	327
Metolius		1	1	1	1	1	1	1	1	2	1	N/A	N/A
Unincorporated	6.0%	205	205	205	205	205	188	255	273	293	282	298	282
<b>Josephine</b>													
Grants Pass	9.0%	941	941	941	941	941	939	951	1,062	1,111	1,204	1,420	1,458
<b>Klamath</b>													
County-wide	8.0%	1,376	1,376	1,376	1,376	1,376	1,409	1,400	1,565	1,707	1,896	2,047	2,200
<b>Lake</b>													
County-wide	6.0%	98	98	98	98	98	125	94	107	115	122	137	158

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<b>Lane</b>													
Coburg	8.0%	38	38	38	38	38	39	38	36	39	45	48	59
Cottage Grove	9.0%	205	205	205	205	205	186	207	215	236	254	272	297
Creswell	8.0%	83	83	83	83	83	128	118	141	130	156	177	184
Dunes City	8.0%	21	21	21	21	21	26	33	31	30	40	41	47
Eugene	9.5%	3,175	3,175	3,175	3,175	3,175	3,458	3,404	3,751	3,999	4,480	5,157	5,839
Florence	9.0%	538	538	538	538	538	565	540	557	629	714	786	834
Junction City	8.0%	18	18	18	18	18	20	18	21	23	30	31	33
Lowell	8.0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0	1	1	1	1
McKenzie	8.0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Oakridge	8.0%	50	50	50	50	50	54	57	69	75	85	71	70
Springfield	9.5%	1,435	1,435	1,435	1,435	1,435	1,641	1,904	2,056	2,260	2,574	2,900	3,051
Unincorporated	8.0%	621	621	621	621	621	690	674	739	788	879	967	1,119
Veneta	8.0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1	1
Westfir	8.0%	1	1	1	1	1	1	0	1	N/A	0	5	4
<b>Lincoln</b>													
Depoe Bay	8.0%	457	457	457	457	457	453	473	505	519	545	609	653
Lincoln City	9.5%	4,352	4,352	4,352	4,352	4,352	4,260	4,234	4,514	4,983	5,887	6,337	6,917
Newport	9.5%	2,256	2,256	2,256	2,256	2,256	2,291	2,323	2,426	2,751	3,173	3,537	3,743
Unincorporated	10.0%	1,556	1,556	1,556	1,556	1,556	1,673	1,696	1,801	1,776	1,856	2,134	2,365
Waldport	7.0%	23	23	23	23	23	23	30	34	41	52	61	77
Yachats		477	477	477	477	477	429	451	481	512	605	N/A	N/A
<b>Linn</b>													
Albany	9.0%	595	595	595	595	595	656	716	755	804	941	1,041	1,085
Lebanon	9.0%	34	34	34	34	34	35	39	39	45	70	204	260
Sweet Home	6.0%	21	21	21	21	21	23	25	27	29	36	23	27

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<b>Malheur</b>													
Ontario	9.0%	583	583	583	583	583	634	659	672	712	734	867	965
<b>Marion</b>													
Keizer	6.0%	61	61	61	61	61	63	57	49	54	68	118	108
Salem	9.0%	2,138	2,138	2,138	2,138	2,138	2,215	2,239	2,445	2,731	3,125	3,613	3,943
Silverton		N/A	N/A	N/A	N/A	N/A	166	191	199	214	255	276	200
Stayton	7.0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	4	3	3
Sublimity		23	23	23	23	23	22	21	23	22	21	N/A	N/A
Woodburn	9.0%	215	215	215	215	215	256	274	276	353	335	435	418
<b>Morrow</b>													
Hepner	5.0%	4	4	4	4	4	4	6	4	4	4	5	5
<b>Multnomah</b>													
County-Wide	5.5%	15,441	15,441	15,441	15,441	15,441	18,208	20,052	21,464	24,268	29,692	34,341	35,237
Fairview	6.0%	37	37	37	37	37	38	39	45	49	59	57	88
Gresham	6.0%	455	455	455	455	455	460	495	605	664	809	977	1,046
Portland	8.0%	16,512	16,512	16,512	16,512	16,512	19,143	21,359	28,747	35,063	41,804	50,543	50,783
Troutdale	6.95%	403	403	403	403	403	429	428	452	481	578	718	738
Wood Village	6.0%	85	85	85	85	85	89	97	105	110	126	153	156
<b>Polk</b>													
Dallas	9.0%	54	54	54	54	54	60	61	68	77	84	88	97
Monmouth	9.0%	26	26	26	26	26	31	31	34	38	39	42	46

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<b>Tillamook</b>													
Bay City	9.0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1	16	15	22
Garibaldi		58	58	58	58	58	80	90	121	113	138	165	N/A
Incorporated	1.0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	71	224	218	N/A
Manzanita	9.0%	384	384	384	384	384	374	388	466	599	679	721	811
Nehalem	9.0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	3	2	1	1
Rockaway Beach	9.0%	224	224	224	224	224	257	254	309	373	623	675	684
Tillamook	10.0%	276	276	276	276	276	313	278	291	321	363	349	381
Unincorporated	1%-10%*	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	714	2,239	2,596	3,097
Wheeler	9.0%	17	17	17	17	17	25	23	27	24	28	34	32
<b>Umatilla</b>													
Hermiston	8.0%	359	359	359	359	359	364	412	374	437	494	513	550
Milton-Freewater	7.0%	20	20	20	20	20	9	24	14	18	16	18	17
Pendleton	8.0%	778	778	778	778	778	805	799	836	862	913	1,012	964
Umatilla	3.5%	18	18	18	18	18	30	44	26	32	42	45	42
<b>Union</b>													
County-wide	3.0%	125	125	125	125	125	147	150	165	181	163	168	167
LaGrande	6.0%	220	220	220	220	220	245	271	268	300	304	340	338
<b>Wallowa</b>													
County-wide	5.0%	248	248	248	248	248	240	251	252	244	284	301	319
Enterprise	3.0%	37	37	37	37	37	34	34	N/A	N/A	34	39	46
<b>Wasco</b>													
The Dalles	8.0%	652	652	652	652	652	671	546	527	590	700	774	794
<b>Washington</b>													
Beaverton	4.0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	803
County-wide	9.0%	5,673	5,673	5,673	5,673	5,673	6,869	7,604	8,269	9,053	10,069	12,262	14,072

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<b>Yamhill</b>													
Dundee	10.0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	64	68
McMinnville	0.08	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	576	646	718
Newberg	9.0%	216	216	216	216	216	352	416	472	512	681	952	996

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