

LANE COUNTY TRANSIENT ROOM TAX

STMT DT:

City of Eugene
100 West 10th Ave Suite 400
P O Box 1967
Eugene, OR 97440
(541) 682-5037 FAX (541) 682-5802

FORMS MUST BE RETURNED EVEN IF NO GROSS RENTS WERE RECEIVED

Account No.:

Period Covered:

Due Date:

1.	GROSS RENT.....	
2.	Allowable Exemptions (see instructions on back of form)	
	a. Rent (by month).....	\$ <input type="text"/>
	b. Rent less than \$5 per day	
	c. Rent from authorized federal employees ...	
	d. Food/Day Use Charges	
	e. A local disaster/declared emergency.....	
3.	Total Allowable Exemptions (lines a,b,c,d,e)	\$ <input type="text"/>
4.	Taxable Rents (Line 1 minus 3)	\$ <input type="text"/>
5.	Tax Rate	0.090
6.	Tax due (multiply line 4 x 9.0%).....	\$ <input type="text"/>
7.	Add Excess Tax Collected	\$ <input type="text"/>
8.	Total of Line 6 and 7	\$ <input type="text"/>
9.	Collection Fee	x0.05
10.	Less Collection fee (multiply line 8 by 5%)	\$ <input type="text"/>
11.	Net Tax due (line 8 minus 10)	\$ <input type="text"/>
12.	Penalty	\$ <input type="text"/>
13.	Interest	\$ <input type="text"/>
14.	Previous Balance Due	\$ 0.00
15.	TOTAL DUE	\$ <input type="text"/>

ENTER PAYMENT AMOUNT ENCLOSED

\$

Signature _____

Title _____

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

MAKE CHECKS AND MONEY ORDERS PAYABLE TO CITY OF EUGENE. If you wish to pay by VISA or MasterCard, please contact our office.

SEE BACK FOR INSTRUCTIONS

INSTRUCTIONS

General Information

Each operator is required to file a return and pay the tax monthly. You must file a return even if there is no tax collected for the reporting period. The room tax is imposed on each overnight stay in a temporary dwelling unit designed for occupancy.

Due Date

Your tax return and payment of the tax is due on or before the 15th of each month.

Instructions

Line 1: Enter the “**Gross Rent**” for the period covered on this line. “Rent” is defined as hotel, motel, dwelling units, and sites for parking recreational vehicles, designed for temporary overnight occupancy.

Line 2: Allowable Exemptions

- Enter rent paid for more than 30 successive calendar days.
- Enter rent less than \$5 per day.
- Enter rent collected from authorized Federal Employees staying for Federal Business. The employee should provide an authorized form from their employer.
- When a facility charges tax on rent and charges for food separately, the customer’s statement should be itemized and clearly state food and rent. Report the rent plus food amounts on **Gross Rent line 1**. The facility is then entitled to exempt the food amount on **line 2d**, leaving the rent amount that is taxable on **line 4**. If the rent charged (room rate plus food) is not itemized, it is a single rate on **Gross Rent line 1** and the food is **not** exempt.

Line 3: Add lines 2a through 2e.

Line 4: Subtract **line 3** from **line 1** to determine your **total taxable rents**. **The total of your taxable rents cannot be less than zero**. Enter the **total taxable rents** on **Line 4**.

Line 5: This is your tax rate

Line 6: Multiply **line 4** by tax rate on **line 5**.

Line 7: Add excess tax collected.

Line 8: Add **line 6** and **line 7**. Enter amount.

Line 9: Each operator is allowed to withhold 5 percent of the tax **line 8** to cover the operator’s expense in the collection and remittance of the tax.

Line 10: Multiply **line 8** by **5 percent (0.05)**.

Line 11: Subtract **line 10** from **line 8**. This is your **net tax due**. **The total net tax due cannot be less than zero**. Enter the total on **line 11**.

Line 12: Penalty. A penalty is imposed of 10% of the “**Net Tax Due**” amount **line 11** if you mail your return and pay the tax after the due date. If the return and payment of the tax is received 2 months after the due date, you shall pay a second penalty of 15% of the “**Net Tax Due**” amount **line 11** **plus** the amount of the tax and the 10% penalty first imposed.

Line 13: Interest. Interest is imposed if you mail your return and pay the tax after the due date. The interest rate is 0.005 per month on the “**Net Tax Due**” amount **line 11** until the tax is paid in full, which includes **Net Tax Due line 11**, penalty **line 12**, and interest **line 13**.

Line 14: Previous Balance Due. If there was a calculation error or incorrect payment received from a prior period reported, an adjustment will show either as a credit (deduction) or a shortage (addition).

Line 15: Add **lines 11, 12, 13, and 14** to determine your **total due**.

Sign and date your return. Please do not use red ink or staple your check or money order to this return.

Mail this return with check or money order payable to:

City of Eugene – Finance
P O Box 1967
Eugene, OR 97440

What is the applicable code?

See line 5 to determine which code below is applicable for your facility.

Cottage Grove: See City of Cottage Grove Code Section 5.32
County: See Lane County Code Section 4.100
Eugene: See City of Eugene Code Section 3.770
Springfield: See Springfield Municipal Code Title 7 Chapter 7
Florence: See Florence City Code Title 3 Chapter 7

Additional Information:

- Report change of address.
- If the business has sold or closed, a closing return must be filed IMMEDIATELY with the City of Eugene – Finance. The tax due must be paid at that time. No change of ownership can be recorded until the closing return has been filed.
- The tax due is accepted by the City of Eugene Finance only as agent of the taxpayer and does not constitute payment until cleared. City of Eugene assumes no responsibility for loss in transit.
- Failure to submit your Transient Room Tax form on time will incur penalties and interest. Forms submitted with inaccurate information may incur penalties and interest.