

## Filing Lodging Tax Returns

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If you collect payment from lodging customers, you are responsible for collecting the lodging tax. You are required to file this return and remit the tax quarterly to the City of Corvallis.

Due dates for filing returns and making payments		
Period (quarter)	Period end date	Due date
Jul–Aug–Sep	September 30	October 31

If the due date is on a weekend or a holiday, the return and payment is due the next business day. The return and payment shall be delivered by personal delivery or by mail. If the return is mailed, the postmark shall be considered the date of delivery for determining delinquencies. The lodging

tax is delinquent on the first working day of the month following each quarterly due date.

**Tax Collector Number** The tax collector number assigned to you by the City of Corvallis. The number begins with 22.

## Line Instructions

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### Part A – Benton County Gross Receipts

**Line 1 - Total Gross Receipts** Gross lodging receipts are all amounts received, including all non-optional fees, other than taxes that are paid for lodging in Oregon. This includes any amount collected within this quarter, even if the stay is in a future quarter. Rent includes all fees and assessments based on the number of occupants, human and pets (including but not limited to cleaning, pet, or smoking fees) for which payment is not optional to the occupant. If the operator offers a lodging package that includes something that is not associated with the actual lodging or is provided by a third party, the rent is the price of the package less the cost of the non-lodging portion of the package.

**Line 2 - Reduction to Gross Receipts** Enter the total gross exempted rent to each of the exemption categories.

**Line 2a - Long term or monthly lodging** — Enter gross receipts received from long term or monthly lodgers.

- Long term lodging. 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 or company throughout the consecutive period.
- Monthly lodging. Lodging that is paid for on a monthly basis, regardless of the number of days in such month.
- Also include gross receipts received for units that were used less than 30 days per year.

**Line 2b - Gross receipts from transient lodging intermediaries** – Enter the amount that you actually received from intermediaries during the quarter. Don't include transactions for which you collected the tax directly from customers; or transactions for which you received the tax from intermediaries.

**Line 2c - Emergency or temporary shelter** – Enter gross receipts received from any occupant whose rent is paid for the purpose of emergency or temporary shelter, with a voucher bearing the seal of the City of Corvallis, issued by a tax-exempt, non-profit charitable organization, as defined by the Oregon Department of Revenue.

- Valid exemption certificates must be attached for each exemption claimed.

**Line 2d - Federal employees on business and federal instrumentalities** – Enter the gross receipts received for federal employees on business, from federal instrumentalities, or from individuals with diplomatic immunity.

- Employees of the federal government and federal instrumentalities, traveling on official business, are exempt from the state lodging tax. Employees of state or local governments (counties, cities, school districts, fire district, etc.) are not exempt from the City's Lodging Room Tax.
- Federal instrumentalities; the Red Cross contracts with several lodging facilities to provide temporary emergency housing for victims of disasters. Because the Red Cross is a federal instrumentality, these units aren't subject to the state lodging tax.
- Valid exemption certificates must be attached for each exemption claimed.

## Part B – Benton County Lodging Tax

### Line 7 - Lodging Tax Collector Reimbursement/Administrative Fee

Lodging tax collectors are required to keep sufficient records regarding the tax and to remit the tax to a local government on a schedule the local government determines. Lodging tax collectors may be allowed to retain a reimbursement. The amount a local government allows lodging tax collectors to retain as a reimbursement varies depending on when the local government first imposed the lodging tax and if the local government has increased the tax.

- Benton County has a 'New lodging tax'. Local governments that imposed a new lodging tax on or after January 1, 2001 must allow collectors to retain a minimum of 5 percent of all collected tax revenues as reimbursement for the costs of collecting the tax.

### Line 9 - Adjustments

**Line 9a - Penalty** The lodging tax is delinquent on the first working day of the month following each quarterly payment due date. Any lodging tax collector who has not been granted an extension of time for remittance of tax due, and who fails to remit lodging tax prior to delinquency shall pay a penalty. The penalty is 10 percent (.10) of the unpaid tax. If you file your return more than 30 days after the due date, an additional 15 percent (.15) penalty is imposed. If the Chief Financial Officer determines that the nonpayment of any remittance due under this chapter is due to fraud or intent to evade the provisions thereof, a penalty of 25 percent of the amount of the tax shall be added thereto, in addition to the penalties already imposed.

**Line 9b - Interest** One-half of one percent (.005) per month on the amount of the tax due (exclusive of penalties commencing from when the remittance first became delinquent). Interest will be assessed on the first day of each month thereafter.

Delinquency	Penalty	Interest
1-30 days late	<b>10 percent</b> of the amount of the tax.	<b>One-half of one percent</b> of the amount of the tax (exclusive of penalties).
30+ days late	<b>10 percent</b> of the amount of the tax plus an <b>additional 15 percent</b> of the amount of the tax.	<b>One-half of one percent per month</b> of the amount of the tax (exclusive of penalties).

**Line 9c - Overpayment/Underpayment** An adjustment from a previous tax return should only be entered at the direction of the City of Corvallis. An overpayment from a previous quarter should be entered as a negative to reduce your total payment due. An underpayment from a previous quarter should be entered as a positive to increase your total payment due.

### How to file and pay

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Sign and date your return. Don't use red ink or staple your check or money order to this return.

Mail your return with payment to:  
City of Corvallis  
Finance Department  
P.O. Box 1083  
Corvallis, Oregon 97339-1083

Visit us at:  
City of Corvallis  
Finance Department  
500 Southwest Madison Avenue  
Corvallis, Oregon 97333

The City of Corvallis collects lodging taxes on behalf of Benton County. If you have any questions about how to file, contact us at [TRTonline@corvallisoregon.gov](mailto:TRTonline@corvallisoregon.gov) or (541) 766-6729.

Or visit our website at <https://www.corvallisoregon.gov/finance/page/lodging-room-tax-program>.