



411 SW 9th Street
Redmond, OR 97756
541-923-7728

TRANSIENT LODGING TAX MONTHLY REPORT INSTRUCTIONS

- Line 1 **Gross Rent:** Enter the total amount received, other than taxes, for the occupancy, service and furnishing of transient lodging, including all fees and services that are not optional and non-refundable (examples: standard cleaning service, free breakfast, pet charges, free transportation to the airport, extra vehicles, extra people, extra beds, etc.). Charges for optional items offered for a separate fee (examples: room service, movies, restaurant meals, etc.) are not included in the taxable lodging fee.
- Line 2 **Allowable Deductions:** If you have non-taxable lodging receipts included in Line 1, complete lines 2a, 2b, and/or 2c.
- Line 2a **Rent (long-term or monthly):** A dwelling unit that is rented, leased, or otherwise occupied by the same person for a consecutive period of 30 days or more. This requirement is satisfied even if the physical dwelling unit changes during the consecutive period if a) the dwelling units occupied are at the same facility and b) the person paying for the lodging is the same person throughout the consecutive period.
- Line 2b **Federal Government Contracts:** A federal government employee travelling on federal business whose dwelling unit is paid for by the federal government is exempt from the City lodging tax.
- Line 2c **Gross Receipts from Transient Lodging Intermediaries (For Transient Lodging Providers Only):** If Line 1 includes receipts from dwelling units sold to transient lodging intermediaries, enter the amount on this line. A transient lodging intermediary is a person or business, other than a transient lodging operator, that facilitates the retail sale and charges for the occupancy of transient lodging. Examples of transient lodging intermediaries include, but are not limited to, online travel companies, travel agents, tour outfitter companies, and short-term rental management companies. Transient lodging intermediary companies are responsible for collecting and remitting the tax on these transactions. **Attach a list of names, addresses, amounts received, and a document or statement from each intermediary indicating their compliance with TLT registration, collection and filing requirements.**
- Line 4 **Tax:** The City of Redmond assesses a 9% tax on transient lodging.
- Line 5 **Collection Reimbursement Charge:** Transient lodging tax collectors are allowed to retain 5% of the total calculated tax owing as reimbursement for administration costs incurred. This reduces the amount of tax owed to the City.
- Line 7 **Penalties:** The City of Redmond assesses various penalties for delinquent payments. The transient room tax collector should calculate the applicable penalties for late payments.
- Line 7a **10% Penalty (one-time):** Assessed when taxes are not paid prior to the last day of the month in which the taxes are due.
- Line 7b **15% Penalty (one-time):** Assessed when taxes are not paid within 31 days of the date the taxes became delinquent (ie: the last day of the month in which the taxes are due).
- Line 7c **10% Annual Penalty:** In addition to the penalties above, a penalty of 10% per year, without proration for portions of a month, from the date on which the tax first became delinquent until paid.

Due Date: The taxes are due and payable to the City on a calendar month basis on the 15th of the month for the preceding month and are delinquent on the last day of the month in which they are due.

Questions? Contact the City of Redmond at the phone number listed above.