



CITY OF REDMOND

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Transient Lodging Tax

General FAQs

How does the City of Redmond use the transient lodging tax?

The lodging tax is used to support the City's General Fund programs that benefit tourists, such as police and parks. In addition, 33.3% of the first 7.5% of collections are distributed to the Redmond Chamber of Commerce for tourism.

Who is a transient?

A transient is basically a tourist. They are an individual who exercises occupancy for a period of 30 calendar days or less, counting portions of calendar days as full days. The day a transient checks out of the hotel shall not be included in determining the 30-day period if the transient is not charged rent for that day by the operator.

What is transient lodging?

A structure or any portion of a structure or space located within the City of Redmond that is occupied or intended or designed for transient occupancy for 30 days or less for dwelling, lodging or sleeping purposes. Examples include: 1) A hotel, motel or inn, 2) A space used for parking recreational vehicles or erecting tents, or 3) Houses, cabins, condominiums, apartment units or other dwelling units or portions of any of these dwelling units that are used for temporary human occupancy.

What is Redmond's transient lodging tax rate?

The City's transient lodging tax rate is currently 9%, as set by Council resolution #2003-21 on April 8, 2003.

How is the tax calculated?

For the privilege of occupancy, each transient shall pay a tax on the full retail price charged for occupancy of the lodging. Fees charges for the sale of any goods, services and commodities other than the furnishing of rooms, accommodations, and parking space in mobile home parks or trailer parks are excluded from the calculation.

What is the due date of the return and tax?

The tax shall be paid by the transient to the collector at the time that rent is paid. The taxes collected by the collector are due and payable to the City's tax administrator on a calendar basis on the 15th day of the month for the preceding month and are delinquent on the last day of the month in which they are due.

Is the collector allowed to retain a portion of the tax to offset costs incurred?

Yes. The collector may retain 5 percent of the tax as reimbursement for the costs incurred by the tax collector in collecting and reporting a transient lodging tax and in maintaining transient lodging tax records.

I own a rental property that I lease to tenants for 1 year at a time. Am I required to collect and remit the tax?

No. Rental properties where the tenant stays for longer than 30 days are not subject to the tax.

I list my private home or vacation condo on websites like VRBO.com, HomeAway and Airbnb.com. Am I required to collect and remit the tax?

It depends. Yes, you are required to collect and remit the tax if the facility is rented for 15 or more days in a calendar year. However, if the facility is rented for less than 15 days, this use is deemed incidental and is not subject.

Do I need a City of Redmond Business License?

Yes. If you rent property, then you are required to have a Redmond Business License. Additional information on Redmond's business license program can be found [here](#). Transient Lodging Intermediaries do not need a Redmond business license unless they are based in Redmond.

Transient Lodging Intermediary FAQs

What's changed?

In 2013, the Oregon Legislature enacted Oregon House Bill 2656, which made two important changes to the state law on transient lodging tax. First, the tax must be paid on the full retail price of a room, including any charges added to the price. Second, transient lodging intermediaries, or "online travel companies" that take payment for the rooms they book must remit the tax directly to the state and local jurisdictions on those transactions, rather than forwarding that payment to the hotel.

What is a transient lodging intermediary?

A transient lodging intermediary is a person or business, other than a transient lodging provider, 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.

If I'm a lodging intermediary who will be remitting the lodging tax, am I required to register with the City of Redmond?

Yes. Transient lodging intermediaries are required to register with the City of Redmond as a transient room tax collector by completing the Registration Form.

If I'm a lodging intermediary who *only* books rooms, am I responsible for paying the lodging tax?

No. If you only book rooms and do not collect payment from customers, you are not responsible for collecting and remitting the lodging tax. The lodging provider or manager who collects payment for lodging is responsible for the tax.

If I use a company to advertise my transient lodging on their website, but I handle all bookings and payments, am I responsible for remitting the lodging tax?

Yes. Since you collect payment from your customers for lodging, you are responsible for collecting and remitting the tax.

If I'm a lodging provider and a lodging intermediary purchases rooms from me, am I responsible for remitting the lodging tax to the City of Redmond?

No. Since the lodging intermediary collects payment directly from the lodgers who purchase the rooms, the lodging intermediary is responsible for collecting and remitting the tax. You must provide the name and address of any intermediary who purchased rooms from you.