Lincoln County Transient Lodging Tax Information Packet

Lincoln County
OREGON
ESTABLISHED 1893

You must register with the Lincoln County Treasurer to receive a certificate to collect and pay Lincoln County Transient Lodging Tax. You must also obtain your short term rental license through the Lincoln County Sheriff's office to use your home as a vacation rental.

If you collect payment from lodging customers in un-incorporated Lincoln County for a length of stay less than 30 days, you're responsible for collecting the tax. The rate of tax is based on the date of payment:

Effective:	Tax Rate
January 1, 2024	12%

You are required to file a return and pay the tax quarterly. **You must complete and submit a return even if there was NO tax collected for the reporting period**. We operate in a Fiscal Year rather than a Calendar Year. The table below will help you determine which quarter you are paying.

Quarterly Filing Dates		
Quarter	**Period**	**Due Date**
1st Quarter	July 1st through September 30th	October 15th
2nd Quarter	October 1st through December 31st	January 15th
3rd Quarter	January 1st through March 31st	April 15th
4th Quarter	April 1st through June 30th	July 15th
If the due date is a weekend or holiday, filing is due the next business day.		

There is a penalty if you don't pay on time. The penalty is 10% of the total tax due for the first 30 days past due and 15% of the total for anything over 30 days past due. In addition, there is added interest on all past due amounts of 1% that is calculated from the time the tax becomes due.

You will receive a reminder email each quarter telling you that your room tax due date is approaching. Even if you do not receive an email however, you are still required to file.

Taxes can be paid by cash in person at the Treasurer's Office, by check via US Mail or drop box at the Courthouse or by credit card online or calling the office. The bank that processes electronic payments charges the following fees: **Debit card - $3.95 | Credit card – 2.49% with a $2.00 minimum | Electronic check - $1.50**

If you have any questions you may contact us at roomtaxinfo@co.lincoln.or.us or Jayne Welch the County Treasurer at jwelch@co.lincoln.or.us We can also be reached by phone at 541-265-4142.

State of Oregon Lodging Tax

We do not administer or collect the State of Oregon Lodging Tax.

For information on the State of Oregon's lodging tax please visit their website at www.oregon.gov/DOR/programs/businesses/Pages/lodging.aspx or see the enclosed handout.