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January 23, 2024

## **Guidelines for Transient Room Tax Increase**

On November 7th, 2023, voters passed a measure to increase the Lincoln County Transient Lodging Tax from 10% to 12% effective January 1<sup>st</sup>, 2024. Following the State of Oregon guidelines for their increase that also begins January 1<sup>st</sup>, 2024, we have set forth the following examples to aid you in determining what rate to charge in the case of advanced bookings.

The following examples will help you determine when you should start collecting the tax at the new rate.

### Example 1:

On July 1st, 2023, your customer makes a reservation for December 25<sup>th</sup>, 2023, at a hotel in Lincoln Beach. Your customer pays for the room in full while making their reservation. Since the customer pre-paid before the January 1<sup>st</sup> 2024 rate change, the tax rate is still 10%.

### Example 2:

On July 1st, 2023, your customer makes a reservation for December 25<sup>th</sup>, 2023, at a Vacation Rental in Yachats. Your customer pays for their room upon arrival on December 25<sup>th</sup>, 2023. Since they have paid prior to the January 1<sup>st</sup> tax increase, they will pay the old rate of 10%.

### Example 3:

On July 1st, 2023, your customer makes a reservation for March 15th, 2024, through March 31<sup>st</sup>, 2024, at a Bed & Breakfast in Waldport. Your customer pays at the end of their stay on March 31<sup>st</sup>. Since they paid after the January 1<sup>st</sup> increase, they will pay the new rate of 12%.

If you have any questions, visit our website at [www.co.lincoln.or.us/treasurer](http://www.co.lincoln.or.us/treasurer), or email us at [roomtaxinfo@co.lincoln.or.us](mailto:roomtaxinfo@co.lincoln.or.us) or [jwelch@co.lincoln.or.us](mailto:jwelch@co.lincoln.or.us), or you may call at 541-265-4142.