



Transient Room Tax

City of Milton-Freewater
P.O. Box 6
Milton-Freewater, OR 97862
www.milton-freewater-or.gov
Ph (541) 938-5531

Reporting QTR & Year: _____

Name & Title _____ Business Name: _____

CALCULATION SECTION:

-
1. **GROSS RENT** \$ _____
Number of available room nights _____ Number of room nights rented _____
 2. Less: Allowable Deductions
 - a. Rent over 30 consecutive days(day 31 and above only) (_____)
 3. Taxable Rents (line 1 minus 2) _____
 4. **Tax 8% of line 3** _____
 - a. DEDUCT – Collection Reimbursement Charge
Section 15 (5% of line 4) (_____)
 5. **TOTAL TAX DUE** (line 4 minus 4a)..... \$ _____

PENALTIES & INTERESTS:

6. Penalty on total tax due at 10% (if not received on the last day of the month due) _____
7. Penalty on total tax due at 15% (If granted 30 day extension and not received 30 days after 1st delinquent due date) _____
8. Interest (half of 1% [.005] of line 5) _____
9. **TOTAL TAX, PENALTY AND INTEREST** (LINE 5 + 6 + 7 + 8) \$ _____

I DECLARE UNDER PENALTY OF MAKING A FALSE STATEMENT, THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF, THE STATEMENTS HEREIN ARE CORRECT AND TRUE.

SIGNED _____ DATE _____

MAKE CHECKS PAYABLE TO: **CITY OF MILTON-FREEWATER**

Report and tax are due and payable on or before the fifteenth (15th) day of the month following each QTR of collection, delinquent the last day of the month.

CHANGE OF ADDRESS must be filed and reported immediately to the City of Milton-Freewater. IF THE BUSINESS IS DISPOSED OF OR SUSPENDED, closing return must be filed immediately to the City of Milton-Freewater.

Information provided to the City of Milton-Freewater on this form shall remain confidential as provided by the City of Milton-Freewater ordinance. Operator is subject to a random audit by the City of Milton-Freewater.

April 26, 2017

TO: All Milton-Freewater Transient Lodging Businesses
FROM: Dustin Dougherty, Finance Director Transient Tax
Administrator

City Ord. #982 regarding Transient Lodging Tax, was passed in January 2017. For ease in calculation and tracking – the new 8% rate should be calculated on rent beginning on May 1, 2017.

Enclosed is your NEW quarterly Transient Room Tax Reporting Form and Instructions.

INSTRUCTIONS:

- 1) **Gross Rent:** Total dollar amount charged for each room rented during specified period. Also note the number of available room nights (number of rooms/spaces available times the number of days in this period) and the number of room/space nights rented.
- 2) **Allowable Deductions:** If a single tenant(s) rents one room/space for 31 continuous nights – you may deduct the amount of that tenant’s rent over the initial/first 30 days. (Day 31 and above. The initial/first 30 days should NOT be deducted.)
- 3) **Taxable Rent:** Subtract any amount on line 2 from line 1 and enter the results here.
- 4) **Tax 8% of line 3:** Multiply the dollar amount on line 3 by .08. Enter the results here.
 - a) **DEDUCT – Collection Reimbursement Charge:** Multiply the amount on line 4 by .05. Enter the result here.
- 5) **TOTAL TAX DUE:** Subtract the amount on line 4a from the amount on line 4. Enter the result here.
- 6) **Penalty** on total tax due at 10%. If your tax has not been received by the City prior to the last day of the month due – multiply the amount on line 5 by .10 and enter the result here.
- 7) **Penalty** on total tax due at 15%. If a 30 day (maximum) extension is granted by City and tax is still not received by the City 30 days after the first delinquent date, multiply the amount on line 5 by .15 and enter the result here.
- 8) **Interest** of .5% (half of one percent) of line 5 per month – for each 30 days thereafter, multiply the amount on line 5 by .005 and enter the results here.
- 9) **TOTAL TAX, PENALTY AND INTEREST:** Add lines 5, 6, 7, 8 and enter the result here.

SIGN and DATE the form

MAIL PAYMENT WITH THE REPORTING FORM TO:

City of Milton-Freewater
PO BOX 6
Milton-Freewater, OR 97862

If you have any questions, please call Dustin Dougherty, Transient Tax Administrator at
541-938-8206; Monday – Friday 7:00 a.m. – 4:00 p.m.