

2025 Edition

Oregon State Transient Lodging Tax Return Statistics

2025 Edition:
Fiscal Years 2018 – 2024

150-604-005 (Rev. 03-25)



Disclaimer: This report is not for the purpose of providing legal advice.

Source credit is requested and appreciated.

Suggested citation:

Oregon Department of Revenue Research Section. *Oregon State Transient Lodging Tax Return Statistics: 2025 Edition: Fiscal Years 2018 – 2024*. Salem, OR: Oregon Department of Revenue, 2025.

Taxpayer Assistance Information

Do you have questions or need help?

www.oregon.gov/dor

503-378-4988 or 800-356-4222

questions.dor@dor.oregon.gov

Contact us for ADA accommodations or assistance in other languages.

¿Tiene alguna pregunta o necesita ayuda?

www.oregon.gov/dor

503-378-4988 o 800-356-4222

preguntas.dor@dor.oregon.gov

Comuníquese con nosotros para solicitar adaptaciones de la ADA (Ley sobre Estadounidenses con Discapacidades) o asistencia en otros idiomas.

Oregon State Transient Lodging Tax Return Statistics

**2025 Edition:
Fiscal Years 2018 - 2024**

Prepared by:
Principal Analyst: Brittany Teahan
Research Section
Oregon Department of Revenue
Salem, OR 97301-2555
dor.research@dor.oregon.gov

150-604-005 (Rev. 03-25)

Table of Contents

	Page
I. Introduction	1
II. About Oregon’s Lodging Tax Program	2
Exemptions	2
Filing Requirements.....	2
Revenue Distribution	3
III. Brief History of Legislative Changes	4
IV. Analysis of State Transient Lodging Tax Returns	6
Highlights.....	6
Statewide Taxable Sales and Tax Liability on Returns	7
Regional Taxable Lodging Sales and Tax Liability	9
Seasonality of Taxable Lodging Sales	14
Types of Lodging Tax Collectors.....	18
Taxable Sales and Tax Liability by Accommodation Type.....	20
Count of Lodging Providers and Intermediaries.....	23
V. Lodging Tax Receipts	28
Appendix	30

List of Exhibits

II. About Oregon’s Lodging Tax Program	2
Exhibit 1. Map of Oregon’s Lodging Tax Tourism Regions.....	3
III. Brief History of Legislative Changes	4
IV. Analysis of State Transient Lodging Tax Returns	6
Exhibit 2. FY 24 Taxable Lodging Sales by Region.....	6
Exhibit 3. FY 24 Taxable Lodging Sales by Quarter	7
Exhibit 4. FY 24 Taxable Lodging Sales by Accommodation Type	7
Exhibit 5. Taxable Lodging Sales and Tax Liability by Fiscal Year	8
Exhibit 6. Taxable Lodging Sales and Tax Liability by Fiscal Year (Chart)	9
Exhibit 7. Taxable Lodging Sales by Region.....	10
Exhibit 8. Year over Year Change in Taxable Lodging Sales by Region.....	10
Exhibit 9. Change in Taxable Sales while COVID-19 Restrictions were in Effect....	11
Exhibit 10. Regional Share of Taxable Lodging Sales (Select Regions).....	12
Exhibit 11. Tax Liability by Region.....	13
Exhibit 12. Year over Year Change in Tax Liability by Region.....	13
Exhibit 13. Taxable Lodging Sales by Quarter	14
Exhibit 14. Share of FY24 Taxable Lodging Sales by Quarter (by Region)	15
Exhibit 15. Quarterly Taxable Lodging Sales by Region	16
Exhibit 16. Quarterly Tax Liability by Region	17
Exhibit 17. Share of Tax Liability by Tax Collector Type	18
Exhibit 18. Intermediaries Share of Tax Liability by Region	19
Exhibit 19. Share of Taxable Sales by Accommodation Type	20
Exhibit 20. Quarterly Taxable Sales by Accommodation Type	21
Exhibit 21. Quarterly Tax Liability by Accommodation Type	22

Exhibit 22. Number of Lodging Providers and Intermediaries with Tax Liability..... 23

Exhibit 23. Number of Lodging Providers by Accommodation Type 24

Exhibit 24. Number of Lodging Providers and Intermediaries by Region 26

V. Lodging Tax Receipts **28**

Exhibit 25. Actual and Inflation Adjusted Tax Receipts by Fiscal Year 29

Exhibit 26. State Lodging Tax Receipts by Fiscal Year..... 29

Appendix **30**

Exhibit A1. List of Cities and Counties where Local Transient Lodging Tax is
Administered by DOR 30

Exhibit A2. Number of Cities and Counties where DOR Administers Local Transient
Lodging Tax 30

Introduction

Legislation establishing Oregon’s transient lodging tax was passed in 2003. The tax applies to the price paid by a customer for tourism and travel-related overnight lodging and went into effect on January 1, 2004. The tax rate has been 1.5 percent since July 1, 2020. Revenue generated from this tax funds the Oregon Tourism Commission (Travel Oregon) and its programs. In fiscal year 2024 (FY 24), the Oregon Department of Revenue (DOR) received \$41.5 million in state transient lodging tax payments, net of any refunds to taxpayers.

The lodging provider or intermediary that collects payment for occupancy of the transient lodging is required to collect the tax and file a quarterly return with DOR.¹ Tax returns contain data on sales and tax liability as well as facility information such as location and accommodation type.² This report is based on such data.

The following sections provide an overview of the lodging tax program, a history of legislative changes, and descriptive statistics on:

- Taxable lodging sales and tax liability by region, quarter, and accommodation type.
- Share of tax collected by owners, managing agents, and intermediaries.
- Number of transient lodging providers and intermediaries with tax liability.
- State lodging tax receipts.

This report focuses on lodging activity that occurred between July 1, 2017 and June 30, 2024 and was reported on tax returns received and processed by DOR through January 31, 2025. Data is reported by fiscal year. Fiscal years begin on July 1 and end on June 30 and are denoted by the calendar year in which they end. For example, fiscal year 2024 began on July 1, 2023 and ended on June 30, 2024.

Many cities and counties in Oregon have local transient lodging taxes. In FY 22, DOR began administering the local transient lodging tax on behalf of cities and counties entering into an agreement with DOR. As of the last quarter of FY 24 (April through June of calendar year 2024), DOR administered local transient lodging taxes for 26 municipalities. A list of cities and counties where the local transient lodging tax is administered by DOR is included in the Appendix. Additional information on local transient lodging taxes is beyond the scope of this report.

¹ A transient lodging intermediary includes, but is not limited to, online travel companies, online platforms that facilitate short-term rentals, travel agents, and tour outfitter companies.

² A return includes multiple facilities if a taxpayer is responsible for collecting the tax at more than one property.

About Oregon's Lodging Tax Program

The state transient lodging tax went into effect on January 1, 2004 after the approval of House Bill 2267 by the 2003 Oregon Legislature. The tax applies to the “sale, service or furnishing of transient lodging” (ORS 320.305). Transient lodging includes: hotels and motels, bed and breakfast facilities, campsites and recreational vehicle (RV) sites, resorts and inns, lodges and guest ranches, cabins, condominiums, apartments and duplexes, houses, and any other dwelling unit, or portion of a dwelling unit, used for temporary stays. Designed to be a tourism and travel related tax, exemptions were added to exclude certain non-travel and non-tourism lodging.

Exemptions

Lodging facilities exempt from the lodging tax include places for:

- Health care, hospitals, long-term care, and residential care that is licensed, registered, or certified by the Oregon Department of Human Services or the Oregon Health Authority.
- Drug or alcohol abuse and mental health treatments.
- Emergency temporary shelter funded by a government agency.
- Nonprofit activities such as youth or religious camps, conference centers, etc.
- Any barracks, quarters, or other facilities or space located on installations owned or managed by the Oregon Military Department that are used for temporary human occupancy by military-affiliated personnel.
- Those with fewer than 30 days of rentals in a calendar year.³

And lodgers exempt from the state lodging tax include:

- Those who spend 30 or more consecutive days at the same facility.
- Federal employees on federal business.
- Federal instrumentalities.⁴

Filing Requirements

The state lodging tax program is administered by DOR. Transient lodging providers and transient lodging intermediaries must collect and remit the tax. The responsibility for collecting the tax is determined by who collected payment from the lodging customers.

³ Beginning January 1, 2020, transient lodging intermediaries are not eligible for this exemption.

⁴ A federal instrumentality is an organization that assists in the performance of a government function, receives funding from the federal government, and is exempt from taxation. Examples of federal instrumentalities include federal credit unions and the American Red Cross.

Section II: About Oregon's Lodging Tax Program

Gross receipts in the quarter are reported on the quarterly tax return. Exemptions are subtracted from gross receipts to calculate taxable sales. The tax rate is applied to taxable sales to calculate the tax. Then 5 percent of the resulting tax is subtracted as a reimbursement to the tax collector for administrative expenses of collecting, reporting, and remitting the tax (tax collector administrative fee) to arrive at the final tax liability.

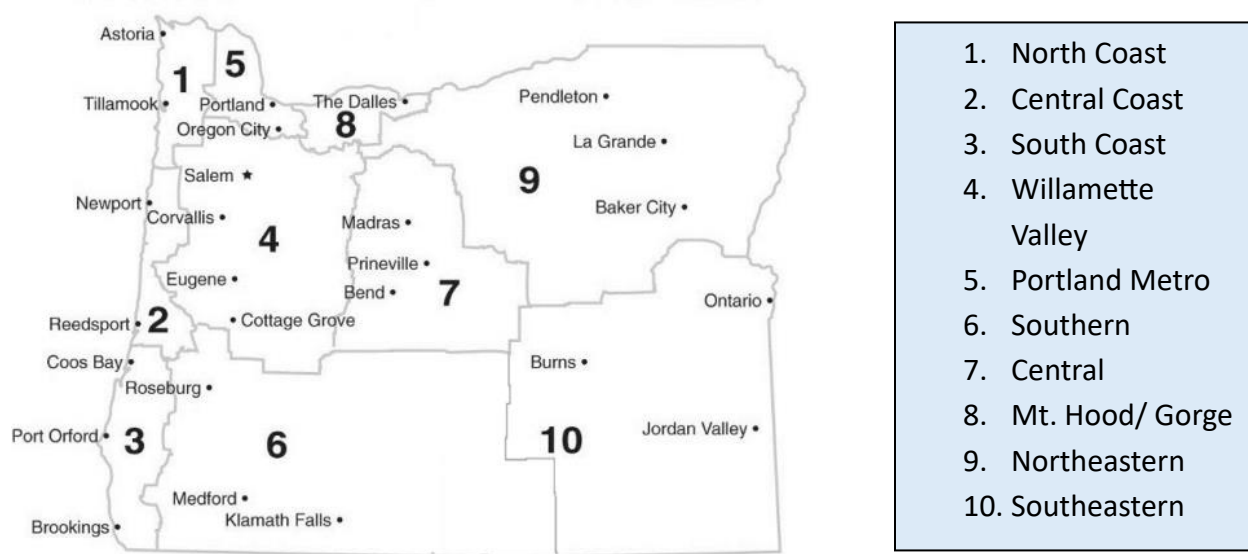
Returns and payments are due to DOR by the last day of the month following the end of the quarter (October 31, December 31, April 30, July 31) or the next business day if the due date falls on a holiday or weekend. Payments, net of refunds, less DOR administrative costs of up to 2 percent, are transferred to Travel Oregon.

Revenue Distribution

Legislation dictates how Travel Oregon must use funds generated by the state transient lodging tax. At least 65 percent of the tax revenue must be allocated towards funding state tourism programs, 10 percent must be used for a competitive grant program that may include tourism related facilities and tourism generating events, and 20 percent must be used to implement a regional cooperative tourism program (ORS 284.131).

The state is comprised of 10 tourism tax regions (Exhibit 1), and a regional allocation formula is used to distribute revenue to regions in proportion to the amount of state transient lodging tax revenue collected in each region. The region for tax receipts is determined by the physical location of the lodging facility.

Exhibit 1. Map of Oregon's Lodging Tax Tourism Regions



Brief History of Legislative Changes

2003: The Oregon Legislature passed House Bill 2267 creating a 1 percent state transient lodging tax, effective January 1, 2004. The tax applies to fees charged for transient lodging. Revenue generated by the tax is used to fund Travel Oregon programs. The law required Travel Oregon to spend at least 80 percent of receipts on state tourism marketing programs and no more than 15 percent of receipts on regional tourism marketing programs. The 2003 law also imposed restrictions on the use of local transient lodging tax revenue by local governments.

2004: The intent of the original bill was for the tax to apply to all types of tourism-related lodging. However, the Oregon Office of the Attorney General determined the lodging tax, as written, did not apply to vacation home rentals because the bill stated the tax applied to dwellings “designed for temporary overnight human occupancy” and vacation homes were not specifically designed for temporary stays.

2005: Following the Oregon Attorney General’s 2004 determination that the tax did not apply to vacation homes or similar dwelling units, House Bill 2197 was passed expanding the definition of transient lodging to dwelling units used for temporary human occupancy. With the broader definition of transient lodging facilities exemptions were added to explicitly exempt non-tourism-related lodging from the tax. These changes applied to lodging activity beginning on January 1, 2006.

2013: House Bill 2656 was passed requiring the entity that collected payment from the customer for the transient lodging to collect and remit the tax to DOR. This amendment clarified when a transient lodging intermediary would be responsible for collecting and remitting the tax. Additionally, the law stated the tax applies to the total retail price paid by the final customer. These changes went into effect October 7, 2013.

2016: Passed by the 2016 Oregon Legislative Assembly, House Bill 4146 increased the state transient lodging tax rate from one percent to 1.8 percent, effective July 1, 2016. The law also specified the tax rate would decrease from 1.8 percent to 1.5 percent on July 1, 2020. Changes to the required distribution of tax revenue received by Travel Oregon were also included in House Bill 4146. The portion of receipts Travel Oregon must spend on state tourism programs decreased from 80 percent to 65 percent, the portion of receipts spent on regional tourism programs increased from a maximum of 15 percent to a 20 percent requirement, and the bill mandated 10 percent of receipts be used to fund a competitive grant for tourism related facilities or tourism related events.

2017: House Bill 3180 was passed authorizing DOR and units of local government to share data from lodging tax returns to improve tax administration. House Bill 2400, also passed in 2017,

Section III: Brief History of Legislative Changes

authorized DOR to enter into intergovernmental agreements to administer local lodging taxes on behalf of local governments.

2018: The legislative assembly passed House Bill 4120 expanding the definition of a transient lodging intermediary. A transient lodging intermediary is defined as:

A person other than a transient lodging provider that facilitates the retail sale of transient lodging and: (a) Charges for occupancy of the transient lodging; (b) Collects the consideration charged for occupancy of the transient lodging; or (c) Receives a fee or commission and requires the transient lodging provider to use a specified third-party entity to collect the consideration charged for occupancy of the transient lodging (ORS 320.300).

Lodging providers who only receive reservations and payments through intermediaries do not themselves need to file returns as of July 1, 2018, since this activity is reported elsewhere.

2019: House Bill 3137 was passed specifying the tax becomes due when the occupancy of the transient lodging ends. This change went into effect January 1, 2020.

2021: House Bill 2433 exempted facilities located on Oregon Military Department installations used for temporary occupancy by members of the Military, National Guard, or employees or agents of the Oregon Military Department from the transient lodging tax. The 2021 Oregon Legislative Assembly also passed House Bill 2131, which added statutory tools to better enable DOR to collect tax debt from transient lodging tax collectors who are required to hold the state lodging tax in trust.

See Oregon Revised Statutes (ORS) relating to the transient lodging tax ([ORS 320.300 to 320.665](#)). See ORS relating to the Oregon Tourism Commission ([ORS 284.101 to 284.148](#)).

Analysis of State Transient Lodging Tax Returns

Analysis of State Transient Lodging Tax Returns

This section discusses trends in statewide and regional lodging activity. Areas of analysis include the impact of the COVID-19 pandemic on lodging sales, a comparison of the seasonality of taxable lodging sales across regions, taxable sales by accommodation type and through intermediaries, and the number of transient lodging providers and intermediaries with tax liability.

Data is reported by fiscal year and quarter. Lodging tax returns must be filed quarterly. The four filing periods, and respective fiscal quarters, are: July through September (Q1), October through December (Q2), January through March (Q3), and April through June (Q4). Dollar values are not adjusted for inflation.

Highlights

Statewide taxable lodging sales have consistently increased, aside from the pandemic effected fiscal years 2020 and 2021, reaching \$2.9 billion in FY 24. Taxable lodging sales in Oregon's 10 tourism tax regions ranged from \$36 million in the Southeastern region to \$779 million in the Portland Metro region in FY 24 (Exhibit 2). Regional shares of taxable lodging sales were relatively stable prior to FY 20, with the Portland Metro region accounting for roughly 40 percent. Events in FY 20, most notably the COVID-19 pandemic and related directives, shifted tourism patterns across Oregon. The Portland Metro and Willamette Valley regions experienced the largest and most prolonged decreases in taxable lodging sales during this period, while the Central and Coast regions saw smaller declines and faster returns to growth.

Exhibit 2. FY 24 Taxable Lodging Sales by Region

FY 24			FY 24		
Region	Taxable Sales	Share	Region	Taxable Sales	Share
Portland Metro	\$779 M	27%	Southern	\$237 M	8%
Willamette Valley	\$431 M	15%	South Coast	\$142 M	5%
Central	\$393 M	13%	Mt Hood/Gorge	\$128 M	4%
Central Coast	\$361 M	12%	Northeastern	\$93 M	3%
North Coast	\$316 M	11%	Southeastern	\$36 M	1%
State Total			\$2.9 B		

In terms of seasonal patterns, taxable lodging sales in Oregon peak during the summer season (Exhibit 3). The degree of seasonality varies across regions. In FY 24, taxable lodging sales in the North Coast and Central regions were more than three times higher in the July through September period than during the January through March period. Comparatively, in the Portland Metro, Willamette Valley, and Southeastern regions peak quarter taxable sales were less than double the lowest quarter.

Section IV: Analysis of State Transient Lodging Tax Returns

Exhibit 3. FY 24 Taxable Lodging Sales by Quarter

	Jul-Sep	Oct-Dec	Jan-Mar	Apr-Jun
FY 24 Taxable Sales:	\$1.1B	\$531M	\$522M	\$789M
Share:	37%	18%	18%	27%

The share of taxable lodging sales through intermediaries steadily increased between FY 18 and FY 21 before leveling off at around 25 percent of taxable sales in FY 22. Significant regional variation exists in the share and trend of lodging sales through intermediaries, with the share of taxable lodging sales through intermediaries steadily increasing through FY 24 in about half of the regions.

A transient lodging facility is categorized as a bed and breakfast, campground/RV site, hotel, motel, vacation home, or other accommodation type. Hotels booked through a managing agent or owner/operator accounted for nearly half of all taxable sales in FY 24 (Exhibit 4).

Exhibit 4. FY 24 Taxable Lodging Sales by Accommodation Type

Accommodation Type:	Bed and Breakfast	Campgrounds/ RV Sites	Hotel	Intermediary	Motel	Other	Vacation Home
FY 24 Taxable Sales:	\$16M	\$116M	\$1.4B	\$779M	\$312M	\$16M	\$252M
Share:	1%	4%	49%	27%	11%	1%	9%

An average of 1,910 lodging providers and intermediaries reported tax liability each quarter in FY 24, down more than 30 percent since FY 18. The majority of the decrease occurred between FY 18 and FY 20 and was driven by a decrease in the number of providers of vacation homes. A single lodging provider or intermediary can rent multiple vacation homes, so a decrease in the number of providers does not necessarily imply a decrease in the number of vacation homes being used for transient lodging.

The following subsections describe these insights in greater detail.

Statewide Taxable Sales and Tax Liability on Returns

Transient lodging taxable sales have, with the exception of fiscal years 2020 and 2021, consistently risen since the implementation of the state lodging tax in January 2004. For FY 24 total reported taxable sales were \$2.9 billion and tax liability was \$41.6 million, both were the highest reported fiscal year totals to date (Exhibit 5).

Section IV: Analysis of State Transient Lodging Tax Returns

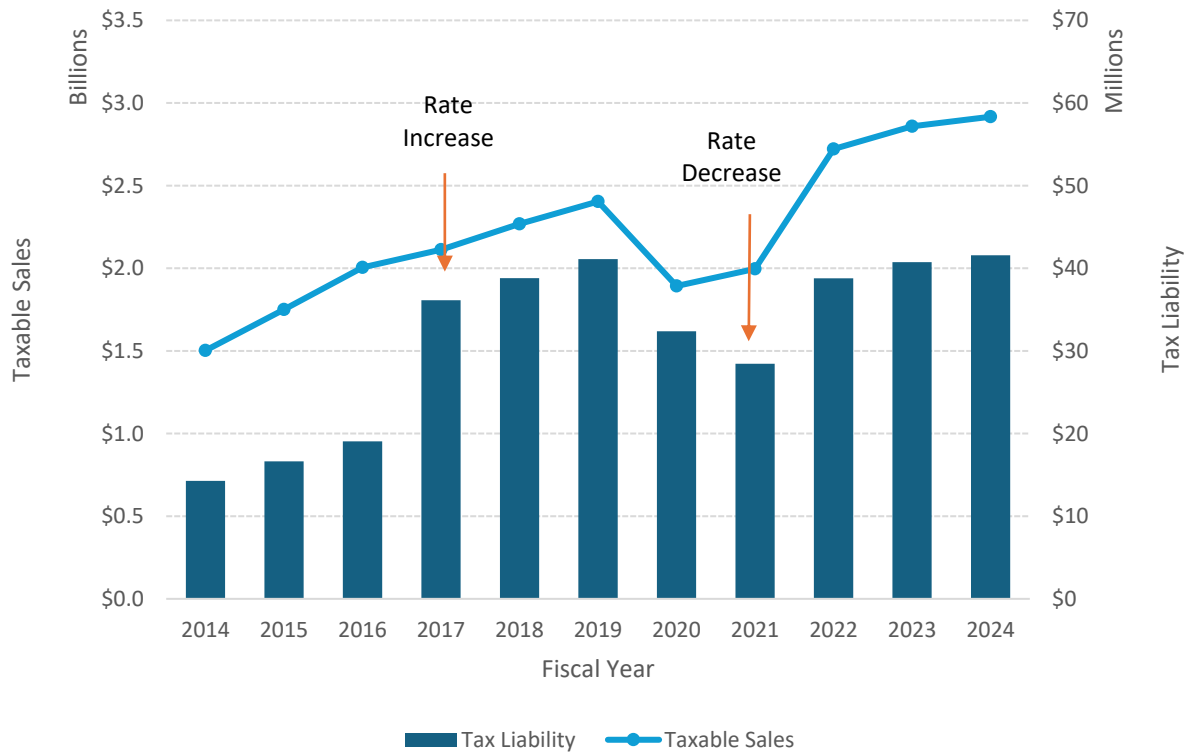
Exhibit 5. Taxable Lodging Sales and Tax Liability by Fiscal Year (in Thousands \$)

Fiscal Year	Taxable Sales	Year over Year Change	Tax Liability	Year over Year Change
2014	\$1,502,368		\$14,273	
2015	\$1,750,403	17%	\$16,629	17%
2016	\$2,005,260	15%	\$19,050	15%
2017*	\$2,113,365	5%	\$36,138	90%
2018	\$2,269,676	7%	\$38,811	7%
2019	\$2,404,945	6%	\$41,125	6%
2020	\$1,893,732	-21%	\$32,383	-21%
2021**	\$1,997,107	5%	\$28,459	-12%
2022	\$2,722,764	36%	\$38,799	36%
2023	\$2,859,415	5%	\$40,747	5%
2024	\$2,918,095	2%	\$41,583	2%

Notes: *Tax rate increased from 1% to 1.8% on July 1, 2016 (FY 17). **Tax rate decreased from 1.8% to 1.5% on July 1, 2020 (FY 21). Tax Liability is net of 5% tax collector administrative fee.

Reported tax liability displays more volatility than taxable sales over time due to changes in the tax rate. The tax rate increased from one percent to 1.8 percent on July 1, 2016 (FY 17) and decreased from 1.8 percent to 1.5 percent on July 1, 2020 (FY 21). The first of these rate changes is reflected in Exhibit 6 as a significant increase in tax liability in FY 17. The rate decrease in FY 21 led to lower tax liability compared to the prior year despite a slight increase in year over year taxable sales.

Exhibit 6. Lodging Taxable Sales and Tax Liability by Fiscal Year



Notes: Tax rate increased from 1% to 1.8% on July 1, 2016 (FY 17) and decreased from 1.8% to 1.5% on July 1, 2020 (FY 21). Tax Liability is net of 5% tax collector administrative fee.

Regional Taxable Lodging Sales and Tax Liability

In FY 24 taxable sales in each of the state's 10 lodging tax tourism regions ranged from \$36 million in the Southeastern region to \$779 million in the Portland Metro region. Exhibits 7 and 8 report taxable sales and the year over year percentage change in taxable sales by region for fiscal years 2018 through 2024.

Section IV: Analysis of State Transient Lodging Tax Returns

Exhibit 7. Taxable Lodging Sales by Region (in Thousands \$)

Fiscal Year	Central Central	Central Coast	Mt Hood/Gorge	North Coast	Northeastern	Portland Metro	South Coast	Southeastern	Southern	Willamette Valley	State Total
2018	230,793	200,057	87,552	211,806	55,996	913,285	79,506	17,640	194,306	277,929	2,268,870
2019	247,133	211,389	93,725	231,153	59,803	970,481	87,968	17,137	198,731	286,742	2,404,264
2020	223,142	176,994	75,502	196,432	54,128	681,766	78,075	16,263	165,363	225,602	1,893,267
2021	315,470	280,203	93,432	314,134	63,292	356,136	117,791	19,309	207,495	229,313	1,996,575
2022	387,131	350,111	123,861	327,130	87,380	671,993	137,439	32,893	244,410	359,606	2,721,956
2023	384,177	360,508	126,228	305,433	92,517	786,440	137,299	34,301	233,669	398,125	2,858,697
2024	392,771	361,274	128,432	315,790	92,696	779,464	142,401	36,444	236,537	431,225	2,917,032

Exhibit 8. Year over Year Change in Taxable Lodging Sales by Region

Fiscal Year	Central Central	Central Coast	Mt Hood/Gorge	North Coast	Northeastern	Portland Metro	South Coast	Southeastern	Southern	Willamette Valley	State Total
2018	-	-	-	-	-	-	-	-	-	-	-
2019	7%	6%	7%	9%	7%	6%	11%	-3%	2%	3%	6%
2020	-10%	-16%	-19%	-15%	-9%	-30%	-11%	-5%	-17%	-21%	-21%
2021	41%	58%	24%	60%	17%	-48%	51%	19%	25%	2%	5%
2022	23%	25%	33%	4%	38%	89%	17%	70%	18%	57%	36%
2023	-1%	3%	2%	-7%	6%	17%	0%	4%	-4%	11%	5%
2024	2%	0%	2%	3%	0%	-1%	4%	6%	1%	8%	2%

Section IV: Analysis of State Transient Lodging Tax Returns

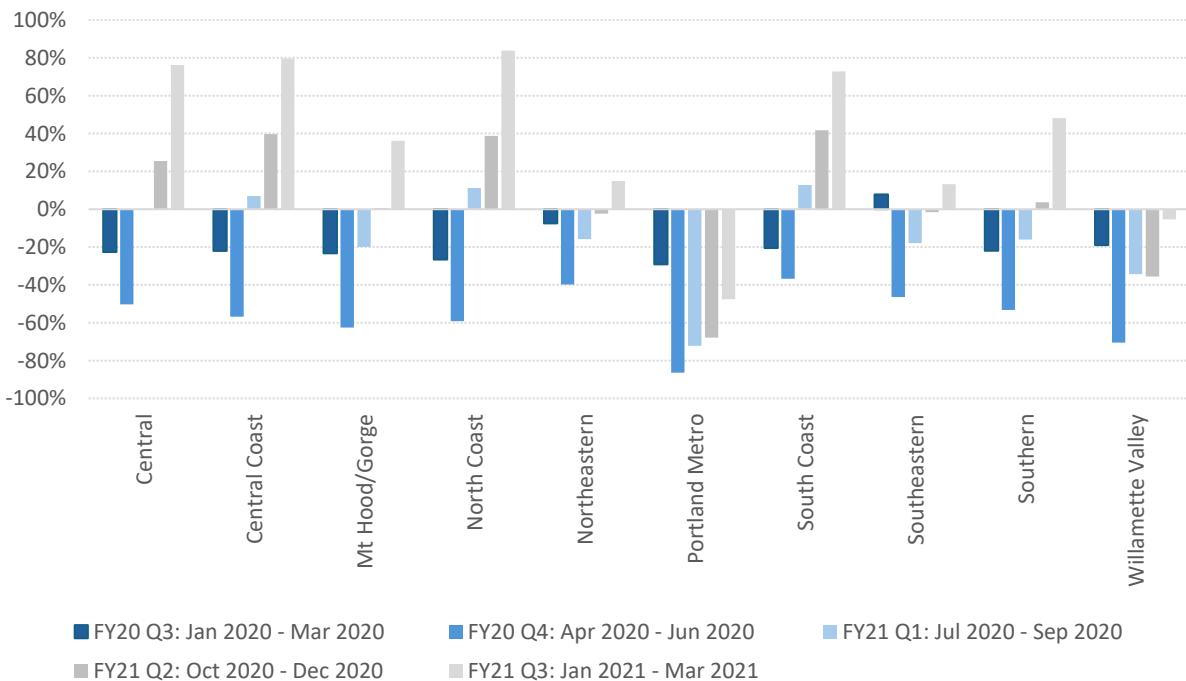
Taxable lodging sales decreased in FY 20 in every region, likely caused by the COVID-19 pandemic and related directives. Exhibit 9 shows the percentage change in taxable lodging sales relative to the prior year for quarters between January 2020 and March 2021.

A series of COVID-19 restrictions and closures were mandated in Oregon in March 2020. Executive Order 20-12, effective March 23, 2020, directed Oregonians to stay at home to the maximum extent possible. Tourism related lodging activity decreased from the prior year in January through March 2020 in nearly all regions. Taxable lodging sales further decreased across the state in April through June 2020.

A phased reopening was implemented in May 2020 easing some restrictions. In the coast regions, taxable lodging sales increased relative to the prior year in July through September 2020. Comparatively, taxable lodging sales were down 72 percent year over year in the Portland Metro region. In total, taxable lodging sales were lower than the prior year for five consecutive quarters in the Portland Metro and Willamette Valley regions between January 2020 and March 2021.

On June 25, 2021, Executive Order 21-15 rescinded all remaining COVID-19 restrictions in the state. Taxable lodging sales in April through June of 2021 were at least double those over the same period in 2020 in all regions.

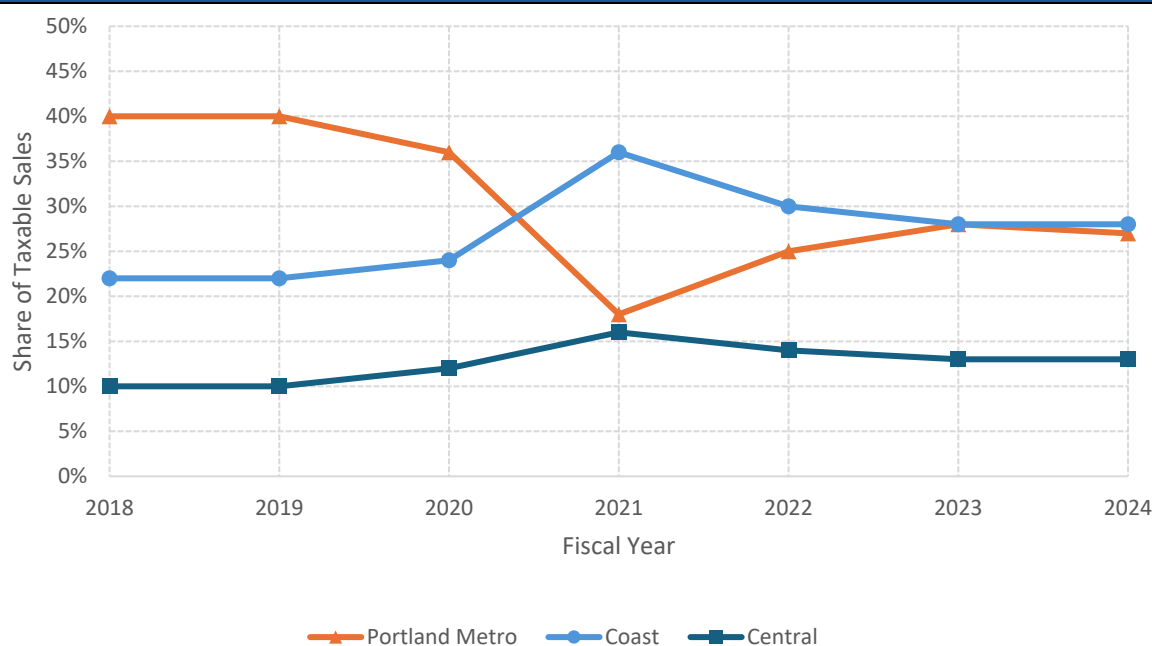
Exhibit 9. Change in Taxable Sales from Prior Year While COVID-19 Restrictions Were in Effect



Section IV: Analysis of State Transient Lodging Tax Returns

Regional shares of taxable lodging sales were relatively stable prior to FY 20. However, events in FY 20 and FY 21 impacted tourism differently across Oregon. The Portland Metro region's share of taxable sales decreased from around 40 percent prior to FY 20 to 18 percent in FY 21 (Exhibit 10). Notably, while all regions saw a decrease in taxable sales in FY 20, the Portland Metro was the only region in the state where taxable sales further decreased in FY 21. The Coast and Central regions gained a significant share of statewide taxable transient lodging sales in FY 21. The three coastal regions' combined share of taxable sales had been just above 20 percent prior to FY 20 and peaked at 36 percent in FY 21. The Central region also experienced an increase in its share of taxable sales, accounting for 10 percent in FY19 and rising to 16 percent in FY 21.

Exhibit 10. Regional Share of Taxable Lodging Sales by Fiscal Year for Select Regions



The regional distribution of taxable lodging sales has trended back towards 2019 levels in recent years, but the share of taxable lodging sales in the Coast and Central regions remain higher than in FY 19 and the share in the Portland Metro region remains lower. The Portland Metro region is the only region where, as of FY 24, taxable sales had not recovered back to and surpassed FY 19 levels.

Tax liability by region for fiscal years 2018 through 2024 is presented in Exhibit 11. Year over year changes in tax liability by region are shown in Exhibit 12.

Exhibit 11. Lodging Tax Liability by Region (in Thousands \$)

Fiscal Year	Central	Central Coast	Mt Hood/Gorge	North Coast	Northeastern	Portland Metro	South Coast	Southeastern	Southern	Willamette Valley	State Total
2018	3,947	3,421	1,497	3,622	958	15,617	1,360	302	3,323	4,753	38,798
2019	4,226	3,615	1,603	3,953	1,023	16,595	1,504	293	3,398	4,903	41,113
2020	3,816	3,027	1,291	3,359	926	11,658	1,335	278	2,828	3,858	32,375
2021*	4,495	3,993	1,331	4,476	902	5,075	1,679	275	2,957	3,268	28,451
2022	5,517	4,989	1,765	4,662	1,245	9,576	1,959	469	3,483	5,124	38,788
2023	5,475	5,137	1,799	4,352	1,318	11,207	1,957	489	3,330	5,673	40,736
2024	5,597	5,148	1,830	4,500	1,321	11,107	2,029	519	3,371	6,145	41,568

Notes: *Tax rate decreased from 1.8% to 1.5% on July 1, 2020 (FY 21). Tax Liability is net of 5% tax collector administrative fee.

Exhibit 12. Year over Year Change in Lodging Tax Liability by Region

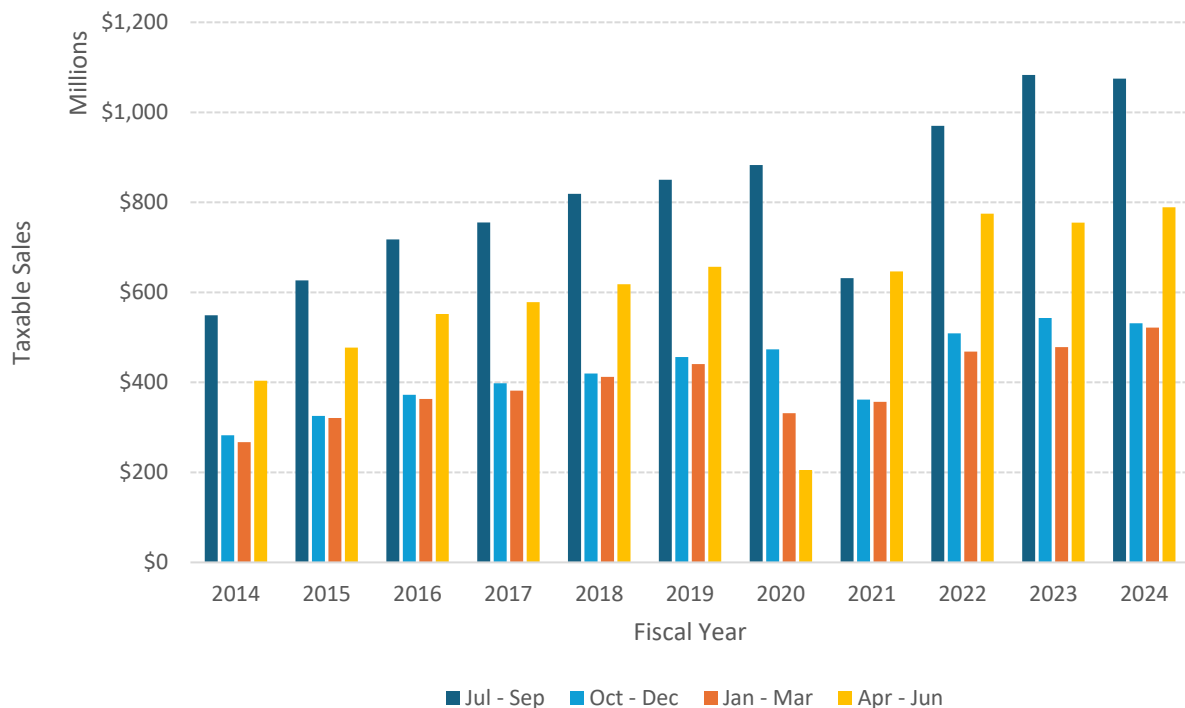
Fiscal Year	Central	Central Coast	Mt Hood/Gorge	North Coast	Northeastern	Portland Metro	South Coast	Southeastern	Southern	Willamette Valley	State Total
2018											
2019	7%	6%	7%	9%	7%	6%	11%	-3%	2%	3%	6%
2020	-10%	-16%	-19%	-15%	-9%	-30%	-11%	-5%	-17%	-21%	-21%
2021*	18%	32%	3%	33%	-3%	-56%	26%	-1%	5%	-15%	-12%
2022	23%	25%	33%	4%	38%	89%	17%	71%	18%	57%	36%
2023	-1%	3%	2%	-7%	6%	17%	0%	4%	-4%	11%	5%
2024	2%	0%	2%	3%	0%	-1%	4%	6%	1%	8%	2%

Notes: *Tax rate decreased from 1.8% to 1.5% on July 1, 2020 (FY 21).

Seasonality of Taxable Lodging Sales

Transient lodging taxable sales have displayed a seasonal pattern since the tax began, except for the pandemic effected 2020 and 2021 fiscal years. Taxable sales peak in the July to September quarter, roughly corresponding to the summer season. April to June, roughly spring, sees the second highest total of taxable sales within the fiscal year. Taxable sales are lowest in the October to December and January to March quarters (Exhibit 13).

Exhibit 13. Taxable Lodging Sales by Quarter



Section IV: Analysis of State Transient Lodging Tax Returns

The seasonal pattern holds in all regions, but the relative size of the summer peak varies. In FY 24, taxable sales in the North Coast and Central regions during the peak quarter (July-September) were more than three times those during the lowest quarter (January-March). Comparatively the Portland Metro, Willamette Valley, and Southeastern regions had peak taxable sales quarters that were less than double their lowest quarter (Exhibit 14).

Exhibit 14. Share of FY 24 Taxable Lodging Sales by Quarter by Region

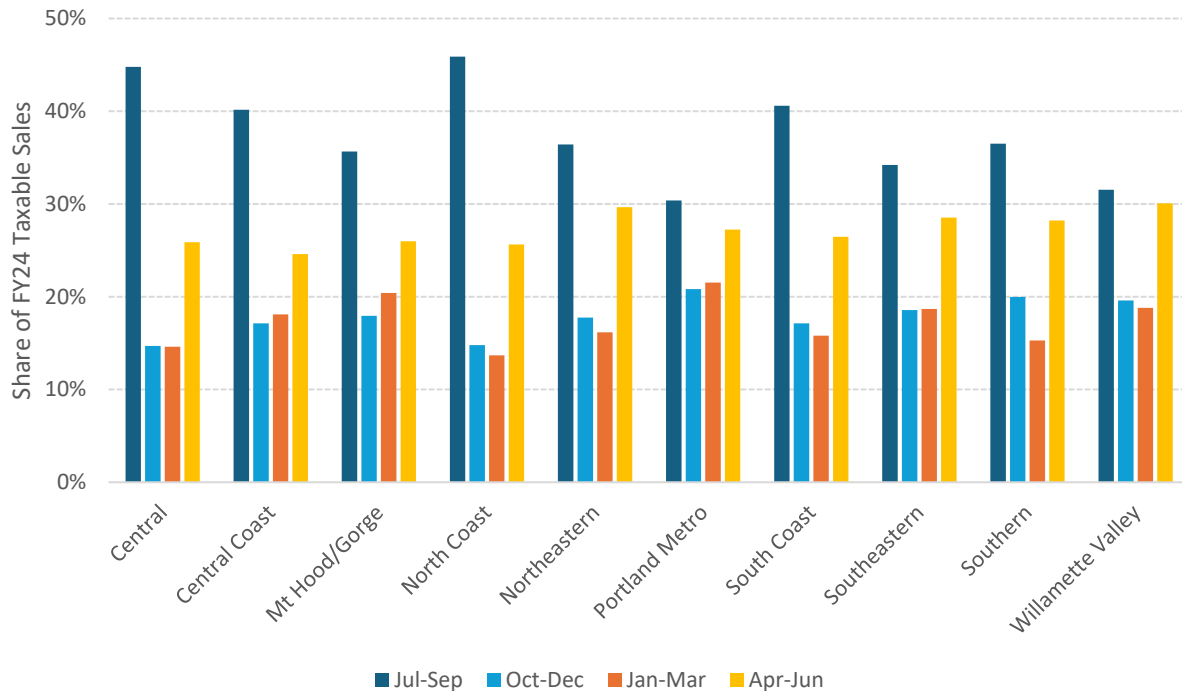


Exhibit 15 presents quarterly taxable sales by region for fiscal years 2018 to 2024; quarterly tax liability is reported in Exhibit 16.

Section IV: Analysis of State Transient Lodging Tax Returns

Exhibit 15. Quarterly Taxable Lodging Sales by Region (in Thousands \$)

Fiscal Year	Fiscal Quarter*	Central	Central Coast	Mt Hood/Gorge	North Coast	North-eastern	Portland Metro	South Coast	South-eastern	Southern	Willamette Valley	State Total
2018	1	99,703	86,121	31,417	92,187	21,555	285,045	33,020	6,475	73,147	90,209	818,878
2018	2	35,648	30,692	17,313	30,580	9,951	187,958	12,772	3,259	36,304	55,278	419,755
2018	3	35,587	33,206	16,329	32,766	8,621	188,211	12,557	2,626	29,623	52,692	412,218
2018	4	59,855	50,039	22,493	56,274	15,869	252,070	21,157	5,279	55,232	79,750	618,019
2019	1	102,206	87,674	33,019	98,657	22,552	302,926	35,623	5,860	71,279	90,486	850,282
2019	2	39,878	34,046	17,699	35,185	10,586	203,351	15,189	3,290	39,208	57,923	456,355
2019	3	39,612	35,574	18,463	35,758	9,358	197,255	13,987	2,493	31,578	56,647	440,723
2019	4	65,438	54,095	24,545	61,554	17,307	266,950	23,170	5,494	56,666	81,686	656,903
2020	1	115,903	89,219	34,442	106,386	24,058	302,892	37,065	6,628	73,824	92,615	883,031
2020	2	44,057	36,664	17,701	38,647	11,000	202,802	15,233	3,888	40,405	63,001	473,397
2020	3	30,663	27,734	14,167	26,249	8,655	139,782	11,123	2,748	24,645	45,884	331,650
2020	4	32,519	23,378	9,192	25,149	10,416	36,290	14,654	2,999	26,489	24,102	205,188
2021	1	115,484	95,414	27,582	118,279	20,260	84,320	41,800	5,524	62,016	60,885	631,564
2021	2	55,271	51,205	17,813	53,624	10,745	65,227	21,584	3,787	41,880	40,592	361,727
2021	3	54,045	49,818	19,292	48,264	9,946	73,242	19,227	3,122	36,502	43,411	356,869
2021	4	90,670	83,766	28,746	93,967	22,340	133,347	35,180	6,876	67,098	84,425	646,415
2022	1	159,637	129,091	44,024	147,349	31,284	202,878	52,476	7,881	85,998	109,246	969,864
2022	2	62,281	63,641	23,707	49,958	16,370	136,460	25,055	7,415	50,242	73,718	508,847
2022	3	62,891	59,599	24,044	45,495	14,801	125,138	23,085	6,597	40,984	65,860	468,493
2022	4	102,322	97,780	32,086	84,328	24,925	207,517	36,824	11,000	67,187	110,782	774,752
2023	1	174,301	148,520	45,358	138,819	34,322	243,986	56,181	12,598	88,455	140,422	1,082,962
2023	2	60,275	64,322	24,541	47,167	17,369	168,883	24,395	6,525	47,053	82,351	542,882
2023	3	53,661	55,766	24,676	39,596	14,264	161,611	19,714	5,151	34,532	69,208	478,178
2023	4	95,940	91,900	31,653	79,851	26,562	211,961	37,010	10,026	63,629	106,143	754,674
2024	1	175,928	145,090	45,790	144,898	33,759	236,875	57,800	12,466	86,342	135,994	1,074,942
2024	2	57,759	61,905	23,056	46,712	16,463	162,323	24,402	6,769	47,250	84,483	531,121
2024	3	57,420	65,406	26,215	43,218	14,985	167,881	22,500	6,810	36,179	81,110	521,724
2024	4	101,664	88,874	33,371	80,963	27,489	212,384	37,698	10,398	66,766	129,638	789,245

Notes: *Q1 is July through September, Q2 is October through December, Q3 is January through March, and Q4 is April through June.

Section IV: Analysis of State Transient Lodging Tax Returns

Exhibit 16. Quarterly Lodging Tax Liability by Region (in Thousands \$)

Fiscal Year	Fiscal Quarter**	Central	Central Coast	Mt Hood/ Gorge	North Coast	North-eastern	Portland Metro	South Coast	South-eastern	Southern	Willamette Valley	State Total
2018	1	1,705	1,473	537	1,576	369	4,874	565	111	1,251	1,543	14,003
2018	2	610	525	296	523	170	3,214	218	56	621	945	7,178
2018	3	609	568	279	560	147	3,218	215	45	507	901	7,049
2018	4	1,024	856	385	962	271	4,310	362	90	944	1,364	10,568
2019	1	1,748	1,499	565	1,687	386	5,180	609	100	1,219	1,547	14,540
2019	2	682	582	303	602	181	3,477	260	56	670	990	7,804
2019	3	677	608	316	611	160	3,373	239	43	540	969	7,536
2019	4	1,119	925	420	1,053	296	4,565	396	94	969	1,397	11,233
2020	1	1,982	1,526	589	1,819	411	5,179	634	113	1,262	1,584	15,100
2020	2	753	627	303	661	188	3,468	260	66	691	1,077	8,095
2020	3	524	474	242	449	148	2,390	190	47	421	785	5,671
2020	4	556	400	157	430	178	621	251	51	453	412	3,509
2021*	1	1,646	1,360	393	1,685	289	1,202	596	79	884	868	9,000
2021	2	788	730	254	764	153	929	308	54	597	578	5,155
2021	3	770	710	275	688	142	1,044	274	44	520	619	5,085
2021	4	1,292	1,194	410	1,339	318	1,900	501	98	956	1,203	9,211
2022	1	2,275	1,840	627	2,100	446	2,891	748	112	1,225	1,557	13,821
2022	2	888	907	338	712	233	1,945	357	106	716	1,050	7,251
2022	3	896	849	343	648	211	1,783	329	94	584	939	6,676
2022	4	1,458	1,393	457	1,202	355	2,957	525	157	957	1,579	11,040
2023	1	2,484	2,116	646	1,978	489	3,477	801	180	1,260	2,001	15,432
2023	2	859	917	350	672	248	2,407	348	93	671	1,174	7,736
2023	3	765	795	352	564	203	2,303	281	73	492	986	6,814
2023	4	1,367	1,310	451	1,138	379	3,020	527	143	907	1,513	10,754
2024	1	2,507	2,068	653	2,065	481	3,375	824	178	1,230	1,938	15,318
2024	2	823	882	329	666	235	2,313	348	96	673	1,204	7,568
2024	3	818	932	374	616	214	2,392	321	97	516	1,156	7,435
2024	4	1,449	1,266	476	1,154	392	3,026	537	148	951	1,847	11,247

Note: *Tax rate decreased from 1.8% to 1.5% on July 1, 2020 (FY21). Tax Liability is net of 5% tax collector administrative fee. ** Q1 is July through September, Q2 is October through December, Q3 is January through March, and Q4 is April through June.

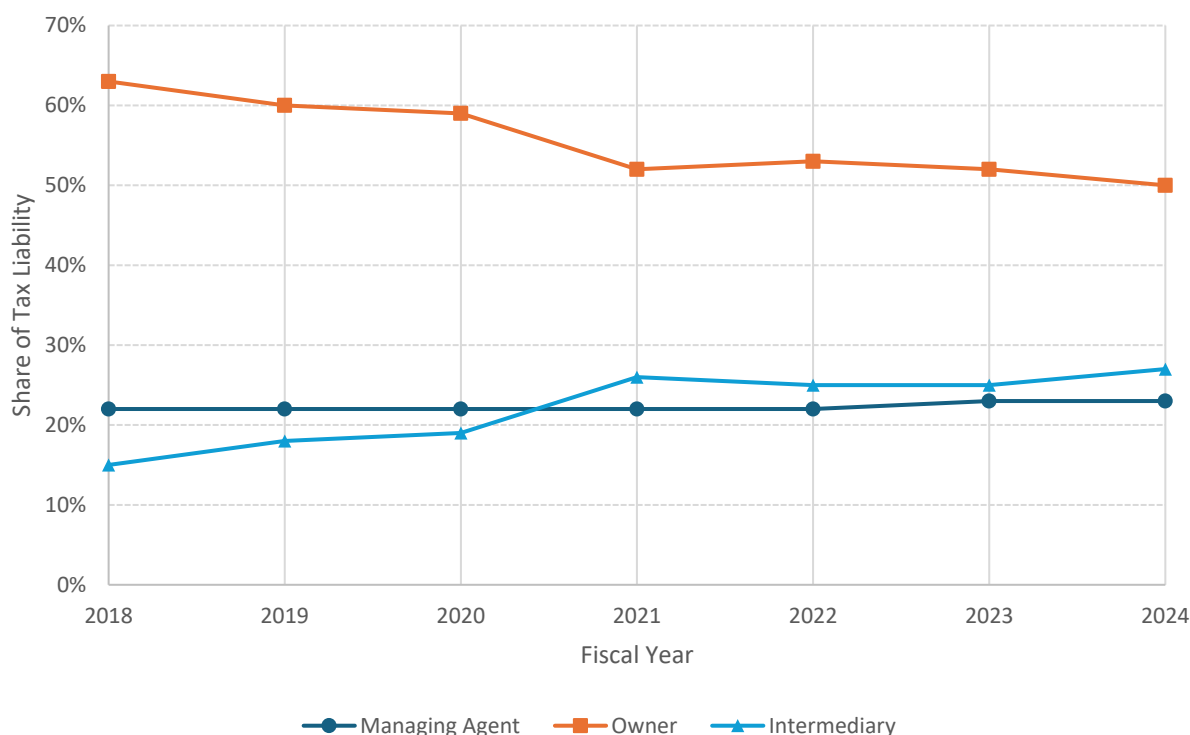
Section IV: Analysis of State Transient Lodging Tax Returns

Types of Lodging Tax Collectors

Tax on lodging sales is collected by an intermediary, owner/operator, or managing agent depending on which party collects the payment for occupancy of the transient lodging.⁵ As such, the trend in the share of the tax collected by intermediaries is reflective of the trend in sales through intermediaries.

The share of the tax collected by intermediaries increased steadily between FY 18 and FY 21. As the share collected by intermediaries increased the share collected by owners decreased, with both trends leveling off in recent years. The share of the tax collected by managing agents has remained relatively constant over the period (Exhibit 17).

Exhibit 17. Share of Lodging Tax Liability by Tax Collector Type

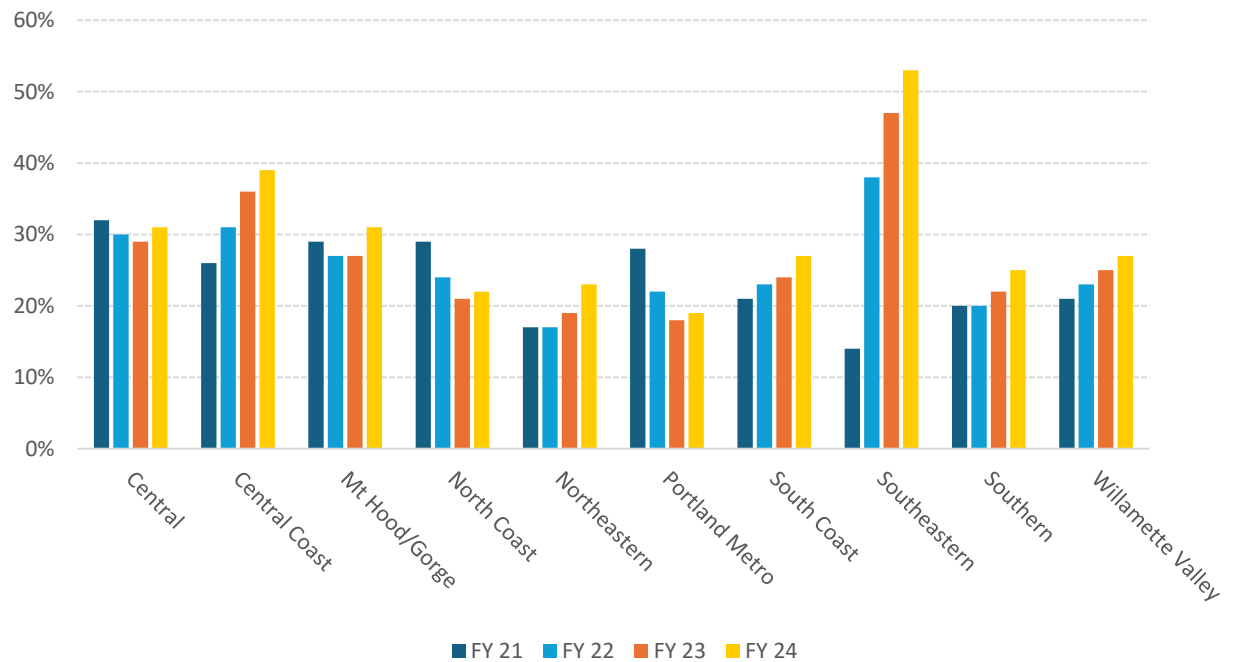


⁵ An owner/operator is a person, other than a managing agent, who operates a transient lodging facility. A managing agent is a person, other than an owner or an employee of an owner, who operates a transient lodging facility. A transient lodging intermediary is a person, other than a managing agent or owner, who facilitates the retail sale and charges for the occupancy of transient lodging.

Section IV: Analysis of State Transient Lodging Tax Returns

The statewide trend in the share of tax liability collected by intermediaries does not universally hold across regions. Rather, the share of tax liability collected by intermediaries is trending up in six regions, relatively flat in two, and decreasing in the remaining two (Exhibit 18).

Exhibit 18. Intermediaries Share of Lodging Tax Liability by Region



Taxable Sales and Tax Liability by Accommodation Type

Lodging facilities subject to the state transient lodging tax span a range of accommodation types. On a taxpayer's return, taxable sales are reported by facility. Each facility is categorized as a bed and breakfast, campground/RV site, hotel, motel, vacation home, or other accommodation type. For this report, taxable lodging sales through intermediaries are reported as "intermediary" regardless of the accommodation type of the facility.

Hotels, booked through an owner/operator or managing agent, account for nearly 50 percent of reported taxable sales in FY 24, unchanged from the prior fiscal year (Exhibit 19).⁶ In FY 24 motels accounted for 11 percent of taxable sales, continuing a slight downward trend over the past few fiscal years. Vacation homes accounted for nine percent of FY 24 taxable sales, campgrounds and RV sites accounted for four percent, and bed and breakfasts accounted for one percent. Twenty-seven percent of FY 24 taxable lodging sales were through intermediaries. Taxable lodging sales through intermediaries could be for stays in bed and breakfasts, campgrounds/RV sites, hotels, motels, vacation homes, or other accommodation types.

Exhibit 19. Share of Taxable Sales by Accommodation Type

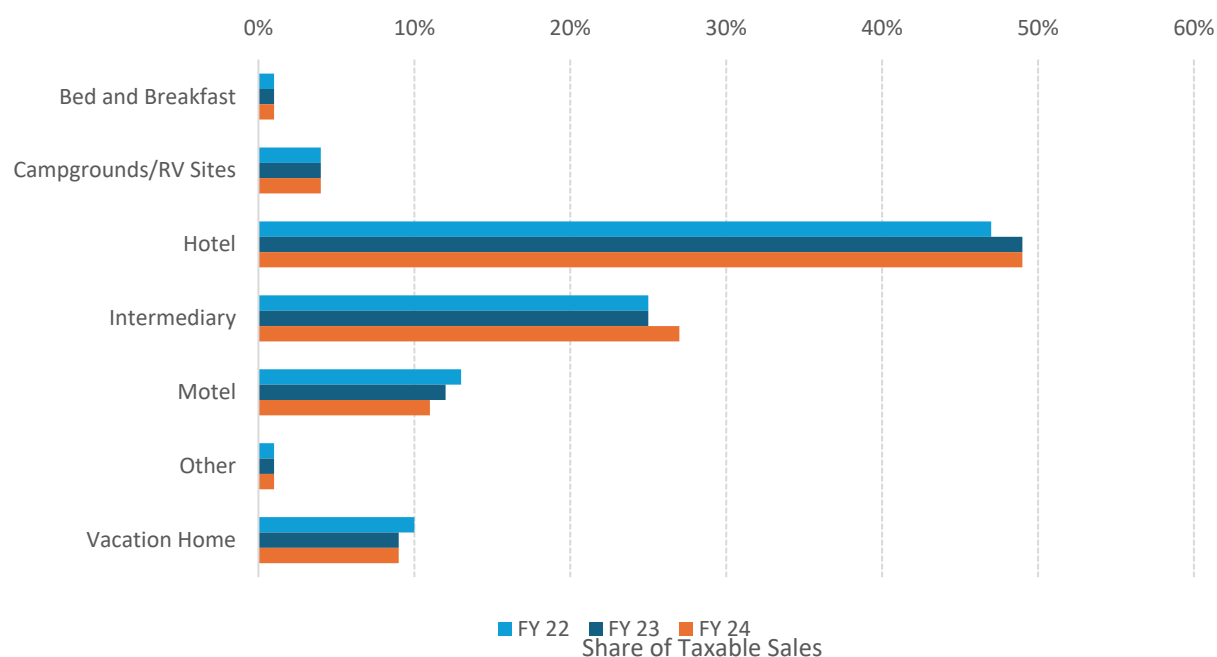


Exhibit 20 reports quarterly taxable sales by accommodation type for fiscal years 2018 to 2024. Tax liability is presented in Exhibit 21.

⁶ The specified accommodation types (hotels, vacation homes, etc.) exclude any sales through intermediaries.

Section IV: Analysis of State Transient Lodging Tax Returns

Exhibit 20. Quarterly Taxable Sales by Accommodation Type (in Thousands \$)

Fiscal Year	Fiscal Quarter**	Bed and Breakfast	Campgrounds/ RV Sites	Hotel	Intermediary	Motel	Other	Vacation Home	Missing and Multiple*	State Total
2018	1	7,969	39,383	432,490	109,636	115,080	9,949	81,671	22,700	818,878
2018	2	2,938	9,262	261,374	58,745	47,870	4,566	25,272	9,728	419,755
2018	3	1,954	9,211	241,557	75,759	47,823	3,943	21,014	10,956	412,218
2018	4	4,853	27,452	355,078	99,674	72,503	6,129	33,028	19,302	618,019
2019	1	7,380	40,148	461,524	122,658	105,287	9,890	68,480	34,915	850,282
2019	2	2,776	10,635	273,678	82,203	51,894	4,363	18,680	12,126	456,355
2019	3	1,790	9,665	249,926	100,777	46,090	3,299	16,796	12,381	440,723
2019	4	4,367	26,256	364,876	136,075	72,450	6,171	24,487	22,222	656,903
2020	1	6,383	44,530	450,171	166,911	105,521	9,305	55,960	44,251	883,031
2020	2	2,571	10,764	273,017	99,115	51,312	4,240	17,512	14,866	473,397
2020	3	1,273	7,582	196,345	56,734	40,344	2,798	15,345	11,229	331,650
2020	4	1,102	15,673	84,638	43,708	36,777	1,911	13,273	8,105	205,188
2021	1	4,386	46,764	240,410	154,243	81,580	6,115	63,388	34,678	631,564
2021	2	2,167	14,164	143,303	106,930	48,615	3,102	26,140	17,307	361,727
2021	3	1,716	13,875	151,167	93,257	51,525	2,805	25,819	16,705	356,869
2021	4	4,609	35,515	274,768	164,998	89,465	4,990	46,493	25,577	646,415
2022	1	6,441	55,969	415,473	233,857	133,686	8,270	116,167	-	969,864
2022	2	3,338	15,833	247,410	128,333	67,634	3,661	42,638	-	508,847
2022	3	2,359	14,447	231,481	114,006	63,092	2,924	40,184	-	468,493
2022	4	4,738	32,626	375,376	198,857	97,703	5,196	60,255	-	774,752
2023	1	6,856	55,229	485,338	270,518	134,872	8,484	121,665	-	1,082,962
2023	2	3,138	14,861	281,065	134,334	67,464	3,248	38,773	-	542,882
2023	3	1,870	12,545	260,171	110,501	56,502	2,801	33,787	-	478,178
2023	4	4,550	34,857	377,424	186,193	86,535	4,621	60,495	-	754,674
2024	1	6,665	55,901	484,212	278,767	118,950	7,159	123,288	-	1,074,942
2024	2	3,136	14,037	279,871	137,004	56,471	2,454	38,148	-	531,121
2024	3	1,867	12,677	259,073	159,624	53,345	2,163	32,974	-	521,724
2024	4	4,664	33,387	403,126	203,606	83,330	3,743	57,389	-	789,245

Notes: *A change in 2021 required taxpayers to report taxable sales by facility. Prior to this change taxable sales were reported by region. Consequently, if a lodging provider operated facilities of multiple accommodation types within a region it was not possible to separate the regional taxable sales by accommodation type. The “multiple” accommodation type category captures these instances. “Missing” captures facilities for which an accommodation type was not reported on the return. **Q1 is July through September, Q2 is October through December, Q3 is January through March, and Q4 is April through June.

Section IV: Analysis of State Transient Lodging Tax Returns

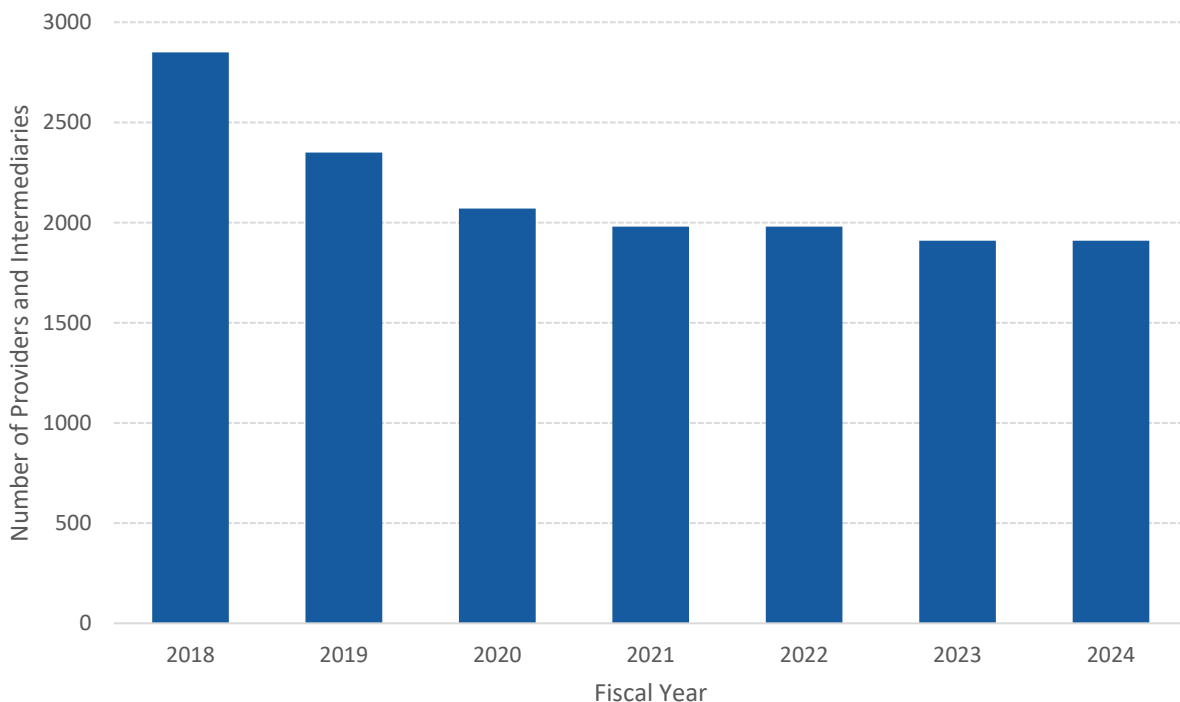
Exhibit 21. Quarterly Lodging Tax Liability by Accommodation Type (in Thousands \$)										
Fiscal Year	Fiscal Quarter**	Bed and Breakfast	Campgrounds/ RV Sites	Hotel	Intermediary	Motel	Other	Vacation Home	Missing and Multiple*	Total
2018	1	136	673	7,396	1,875	1,968	170	1,397	388	14,003
2018	2	50	158	4,469	1,005	819	78	432	166	7,178
2018	3	33	158	4,131	1,295	818	67	359	187	7,049
2018	4	83	469	6,072	1,704	1,240	105	565	330	10,568
2019	1	126	687	7,892	2,097	1,800	169	1,171	597	14,540
2019	2	47	182	4,680	1,406	887	75	319	207	7,804
2019	3	31	165	4,274	1,723	788	56	287	212	7,536
2019	4	75	449	6,239	2,327	1,239	106	419	380	11,233
2020	1	109	761	7,698	2,854	1,804	159	957	757	15,100
2020	2	44	184	4,669	1,695	877	73	299	254	8,095
2020	3	22	130	3,357	970	690	48	262	192	5,671
2020	4	19	268	1,447	747	629	33	227	139	3,509
2021***	1	63	666	3,426	2,198	1,163	87	903	494	9,000
2021	2	31	202	2,042	1,524	693	44	373	247	5,155
2021	3	24	198	2,154	1,329	734	40	368	238	5,085
2021	4	66	506	3,915	2,351	1,275	71	663	364	9,211
2022	1	92	798	5,920	3,332	1,905	118	1,655	-	13,821
2022	2	48	226	3,526	1,829	964	52	608	-	7,251
2022	3	34	206	3,299	1,625	899	42	573	-	6,676
2022	4	68	465	5,349	2,834	1,392	74	859	-	11,040
2023	1	98	787	6,916	3,855	1,922	121	1,734	-	15,432
2023	2	45	212	4,005	1,914	961	46	553	-	7,736
2023	3	27	179	3,707	1,575	805	40	481	-	6,814
2023	4	65	497	5,378	2,653	1,233	66	862	-	10,754
2024	1	95	797	6,900	3,972	1,695	102	1,757	-	15,318
2024	2	45	200	3,988	1,952	805	35	544	-	7,568
2024	3	27	181	3,692	2,275	760	31	470	-	7,435
2024	4	66	476	5,745	2,901	1,187	53	818	-	11,247

Notes: Tax liability is net of 5% tax collector administrative fee. **"Multiple" captures tax liability for providers with facilities of multiple accommodation types within a region. A change in 2021 required reporting taxable sales by facility, eliminating the need for the "multiple" accommodation type category. "Missing" captures facilities for which an accommodation type was not reported on the return. **Q1 is July through September, Q2 is October through December, Q3 is January through March, and Q4 is April through June. ***Tax rate decreased from 1.8% to 1.5% on July 1, 2020 (FY21).

Count of Lodging Providers and Intermediaries

The number of lodging providers and intermediaries with tax liability operating in the state varies across quarters within a fiscal year. In FY 24 an average of 1,910 lodging providers and intermediaries reported tax liability each quarter. This figure is down more than 30 percent from FY 18 (Exhibit 22). The largest year over year decreases occurred between FY 18 and FY 19 (18 percent decrease) and between FY 19 and FY 20 (12 percent decrease), with the number of lodging providers and intermediaries with tax liability leveling off in FY 21.

Exhibit 22. Average Number of Lodging Providers and Intermediaries with Tax Liability by Fiscal Year



The downward trend in the number of lodging providers and intermediaries in FY 18 through FY 20 is primarily explained by decreases in the number of providers of vacation homes (Exhibit 23). A decrease in the number of providers of vacation homes does not necessarily indicate a decrease in the number of vacation homes being used for transient lodging, since a single lodging provider or intermediary can rent out multiple vacation homes. Moreover, lodging providers who only take reservations and payments through intermediaries are not required to file returns of their own. With few exceptions, the statewide trend in provider count is mirrored at the regional level (Exhibit 24).

Section IV: Analysis of State Transient Lodging Tax Returns

Exhibit 23. Number of Lodging Providers and Intermediaries with Tax Liability by Accommodation Type

Fiscal Year	Fiscal Quarter	Bed and Breakfast	Campgrounds/ RV Sites	Hotel	Intermediary	Motel	Other	Vacation Home	Missing and Multiple
2018	1	210	310	400	30	550	110	1,380	40
2018	2	200	280	420	20	530	100	1,230	40
2018	3	180	260	410	20	530	90	1,140	30
2018	4	200	310	420	20	530	100	1,290	40
FY 18 Avg.		200	290	410	20	530	100	1,260	40
2019	1	200	300	420	30	530	100	1,070	40
2019	2	180	290	430	20	530	90	780	40
2019	3	160	250	440	20	510	80	600	50
2019	4	180	290	440	30	520	100	680	50
FY 19 Avg.		180	280	430	20	520	90	780	40
2020	1	180	300	440	30	520	100	730	50
2020	2	160	270	440	20	510	80	600	40
2020	3	140	240	430	20	520	70	480	40
2020	4	130	280	410	10	510	60	470	30
FY 20 Avg.		150	270	430	20	510	80	570	40
2021	1	150	280	430	10	500	70	640	40
2021	2	130	260	430	10	490	60	520	40
2021	3	120	240	430	10	500	50	470	40
2021	4	140	280	430	10	510	70	550	30
FY 21 Avg.		130	270	430	10	500	60	550	40
2022	1	140	300	450	10	520	70	620	-
2022	2	130	270	450	10	510	70	540	-
2022	3	120	240	450	10	510	60	530	-
2022	4	140	280	450	10	510	70	590	-
FY 22 Avg.		130	270	450	10	510	60	570	-

Section IV: Analysis of State Transient Lodging Tax Returns

Exhibit 23. Cont. Number of Lodging Providers and Intermediaries with Tax Liability by Accommodation Type

Fiscal Year	Fiscal Quarter	Bed and Breakfast	Campgrounds/ RV Sites	Hotel	Intermediary	Motel	Other	Vacation Home	Missing and Multiple
2023	1	140	290	460	20	510	70	570	-
2023	2	130	280	470	20	510	60	460	-
2023	3	100	250	470	20	490	50	420	-
2023	4	130	290	470	20	500	60	520	-
FY 23 Avg.		120	280	470	20	500	60	490	-
2024	1	130	300	470	20	490	60	570	-
2024	2	120	270	470	20	480	60	490	-
2024	3	100	260	470	20	480	60	450	-
2024	4	120	280	470	20	480	60	550	-
FY 24 Avg.		120	280	470	20	480	60	520	-

Notes: A lodging provider or intermediary can provide multiple types of accommodations. A single lodging provider with tax liability for a facility classified as a hotel and a distinct facility classified as a bed and breakfast would be counted twice in this table. Therefore, the sum of providers and intermediaries across accommodation types (in a row) does not equal the total number of unique lodging providers and intermediaries with tax liability in that quarter. The “multiple” category captures tax liability for providers with facilities of multiple accommodation types within a region prior to FY 22. A change in 2021 required reporting taxable sales by facility, eliminating the need for the “multiple” accommodation type category. “Missing” captures returns where an accommodation type was not reported. Counts are rounded to the nearest 10.

Section IV: Analysis of State Transient Lodging Tax Returns

Exhibit 24. Number of Lodging Providers and Intermediaries with Tax Liability by Region

Fiscal Year	Fiscal Quarter	Central	Central Coast	Mt Hood/Gorge	North Coast	North-eastern	Portland Metro	South Coast	South-eastern	Southern	Willamette Valley	State Total
2018	1	570	410	160	530	210	330	200	50	360	400	3,030
2018	2	500	390	150	470	170	330	190	50	350	390	2,810
2018	3	460	380	140	460	160	320	180	50	320	360	2,650
2018	4	520	400	150	520	200	330	190	50	360	400	2,900
FY 18 Avg.		510	390	150	500	180	330	190	50	350	390	2,850
2019	1	480	360	130	470	190	310	170	50	360	360	2,690
2019	2	350	330	110	380	170	300	170	50	340	330	2,350
2019	3	280	300	100	340	150	300	150	50	300	300	2,100
2019	4	310	320	110	370	180	310	160	50	340	320	2,270
FY 19 Avg.		360	330	120	390	170	300	160	50	330	330	2,350
2020	1	350	330	110	380	180	310	160	50	330	320	2,330
2020	2	270	300	110	320	170	300	150	50	320	310	2,130
2020	3	230	280	100	290	140	290	140	40	280	290	1,930
2020	4	240	280	90	270	170	240	140	40	280	280	1,890
FY 20 Avg.		270	300	100	310	160	290	150	50	300	300	2,070
2021	1	300	300	100	340	170	270	150	50	290	290	2,110
2021	2	260	270	100	300	150	250	140	40	280	270	1,930
2021	3	250	270	100	290	150	250	130	40	270	270	1,860
2021	4	270	290	100	310	170	260	140	50	290	290	2,020
FY 21 Avg.		270	280	100	310	160	260	140	40	280	280	1,980

Exhibit 24. Cont. Number of Lodging Providers and Intermediaries with Tax Liability by Region

Fiscal Year	Fiscal Quarter	Central	Central Coast	Mt Hood/ Gorge	North Coast	North-eastern	Portland Metro	South Coast	South-eastern	Southern	Willamette Valley	State Total
2022	1	300	300	100	340	170	270	150	50	290	290	2,080
2022	2	250	280	90	310	160	260	140	50	280	280	1,940
2022	3	240	260	100	310	150	270	140	40	270	280	1,900
2022	4	270	280	100	320	170	260	140	50	290	300	2,020
FY 22 Avg.		260	280	100	320	170	260	140	50	280	290	1,990
2023	1	270	270	90	330	180	270	150	50	290	300	2,020
2023	2	230	250	90	280	170	270	150	40	290	280	1,890
2023	3	210	230	100	280	150	270	140	40	260	280	1,780
2023	4	260	250	100	300	180	270	150	40	280	300	1,950
FY 23 Avg.		240	250	90	300	170	270	140	40	280	290	1,910
2024	1	280	260	100	320	180	270	150	40	290	310	2,000
2024	2	240	250	100	300	160	270	140	40	280	290	1,880
2024	3	220	230	100	290	150	270	140	40	260	280	1,810
2024	4	270	240	110	320	170	270	140	40	280	300	1,960
FY 24 Avg.		250	250	100	310	170	270	140	40	280	290	1,910

Notes: A lodging provider or intermediary can operate in multiple regions. A single lodging provider with tax liability for two facilities in two distinct regions would be counted twice in this reporting. Therefore, the sum of providers and intermediaries across regions (in a row) does not equal the total number of unique lodging providers and intermediaries with tax liability in that quarter. Counts are rounded to the nearest 10.

Lodging Tax Receipts

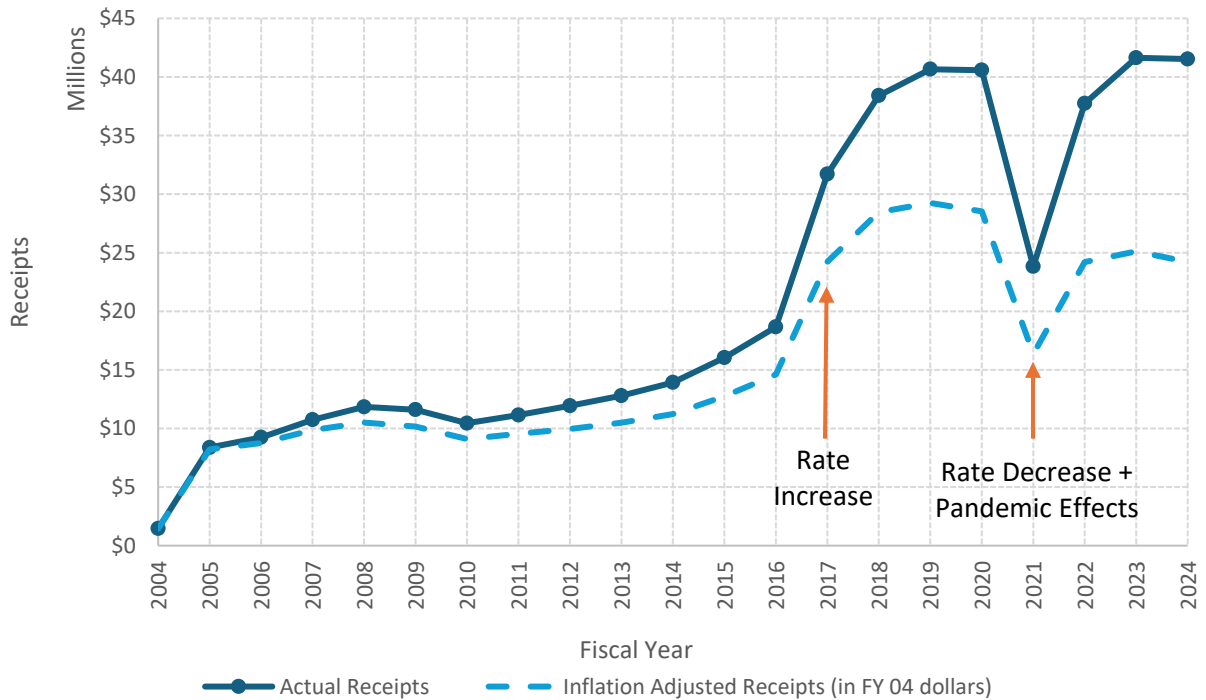
The four quarters and due dates for the tax are:

Period	Due Date⁷
July 1 - September 30	October 31
October 1 - December 31	January 31
January 1 - March 31	April 30
April 1 - June 30	July 31

When comparing tax liability and receipts for a fiscal year, it is important to note that tax receipts for lodging activity liability occurring in the April 1st to June 30th quarter would be due in the following fiscal year. A penalty is charged for late returns and interest and penalty is added to any tax due. Lodging tax receipts in a fiscal year differ from tax liability within that fiscal year due to the timing of returns and payments as well as penalty and interest charges.

Actual receipts and inflation adjusted receipts are shown in Exhibit 25. Inflation adjusted state lodging tax receipts peaked in FY 19 due to a combination of growth in taxable sales and changes to the tax rate. Exhibit 26 reports actual state lodging tax receipts, net of refunds, by fiscal year for the entirety of the tax's history.

⁷ If the due date falls on a holiday or weekend the return is due the next business day.

Exhibit 25. Actual and Inflation Adjusted State Lodging Tax Receipts by Fiscal Year

Notes: Inflation adjustment is calculated by taking the average of the monthly Consumer Price Index, West Region for each fiscal year. The tax rate was 1% when it was implemented on January 1, 2004 (FY04). The rate increased to 1.8% on July 1, 2016 (FY17) and decreased to 1.5% on July 1, 2020 (FY21).

Exhibit 26. Actual State Lodging Tax Receipts by Fiscal Year

Fiscal Year	Actual Receipts	Fiscal Year	Actual Receipts
2004	\$1,457,244	2015	\$16,040,934
2005	\$8,369,155	2016	\$18,661,787
2006	\$9,237,513	2017*	\$31,707,212
2007	\$10,741,744	2018	\$38,404,715
2008	\$11,842,270	2019	\$40,656,843
2009	\$11,603,297	2020	\$40,575,225
2010	\$10,445,735	2021**	\$23,824,563
2011	\$11,144,976	2022	\$37,734,126
2012	\$11,938,346	2023	\$41,638,062
2013	\$12,793,208	2024	\$41,528,704
2014	\$13,924,746		

Notes: The tax rate was 1% when the tax was implemented on January 1, 2004 (FY04). *The rate increased to 1.8% on July 1, 2016 (FY17). ** Rate decreased to 1.5% on July 1, 2020 (FY21).

Appendix

Exhibit A1. List of Cities and Counties where Local Transient Lodging Tax is Administered by DOR

Start Date	Municipality	Start Date	Municipality
FY22 Q1	Corvallis	FY23 Q2	Florence
FY22 Q2	John Day	FY23 Q2	Gold Beach
FY22 Q2	Mitchell	FY23 Q2	Lane County Incorporated
FY22 Q2	Pendleton*	FY23 Q2	Lane County Unincorporated
FY22 Q3	Ashland	FY23 Q2	Mosier
FY22 Q3	Benton County	FY23 Q2	Springfield
FY22 Q3	Carlton	FY23 Q2	Union
FY22 Q3	Cascade Locks	FY23 Q3	Coos Bay
FY22 Q3	Jefferson County	FY23 Q3	Coos County
FY22 Q3	Lebanon	FY23 Q3	Philomath
FY22 Q3	Madras	FY23 Q3	Wheeler
FY22 Q3	Rockaway Beach	FY24 Q3	Astoria
FY23 Q2	Cottage Grove	FY24 Q4	Condon
FY23 Q2	Eugene		

Notes: *Administration moved back to the City of Pendleton effective October 1, 2022 (FY23 Q2).

Exhibit A2. Number of Cities and Counties where DOR Administers Local Transient Lodging Tax