



**City of McMinnville
Transient Lodging Tax Return
Intermediaries**

City of McMinnville
230 NE Second Street
McMinnville, OR 97128
Phone: 503-434-7301
Fax: 503-435-5860
www.mcminnvilleoregon.gov

Quarter	Dates included	Payment Due Date
1 st Quarter	January 1 – March 31	April 30
2 nd Quarter	April 1 – June 30	July 31
3 rd Quarter	July 1 – September 30	October 31
4 th Quarter	October 1 – December 31	January 31

Name of Business _____ Quarter 3rd
(1st, 2nd, 3rd, or 4th Quarter)

Tax Information	July 2017	August 2017	September 2017
1-Total Gross Quarterly Receipts from Room Rentals			
2-Federal Agency Exemption			
3-Rooms Occupied for 30 days or more Exemption			
4-Total Exemptions (Add lines 2 & 3)			
5-Taxable Rent (Line 1 minus line 4)			
6-Tax Rate	8%	10%	10%
7-Tax Due (Line 5 times 8% or 10% tax rate)			
8-Administrative Fee (Line 7 times 5%)			
9-Total Current Tax Due (Line 7 minus line 8)			
10-Adjustment for Prior Period (over/short)			
11-Total Tax Due Per Month (Line 9 plus or minus line 10)			

Grand Total Tax Due (total of all three months line 11) _____

Occupancy Information	Month 1	Month 2	Month 3
12-Total Room Nights (# of rooms x # nights available)			
13-Room Nights Occupied (# of nights each available room is occupied)			

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.

Signature _____ Date _____

Make checks payable to the City of McMinnville and mail to: City of McMinnville, Finance Department - TLT, 230 NE Second Street, McMinnville OR 97128

Instructions for completing Transient Lodging Tax Return Form for Intermediaries July 1, 2017 – Sept 30, 2017

This form is available online. Go to www.mcminnvilleoregon.gov and type “transient lodging tax” in the Search field in the top right corner.

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Name of Business – Name of Transient Lodging Intermediary

Quarter – Indicate which quarter is being reported.

Line 1 Total Gross Receipts from Room Rentals must be reported on the Return by month. This includes all rents, both taxable rents and rents that are exempt from tax. Do not include the tax you collected for room rentals in the amount for Total Gross Receipts from Room Rentals.

Line 2 Federal Agency Exemption – Any federal government employee traveling on official government business, who presents their federal government identification

Line 3 Rooms Occupied 30 Days or more Exemption – Any occupancy exceeding thirty or more successive calendar days

Line 4 Total Exemptions – Sum of lines 2 and 3. For complete list of lodging exclusions and exemptions, see the following page

Line 5 Taxable Rent – Line 1 minus Total Exemptions from line 4

Line 6 Tax Rate – Transient Lodging Tax rate for McMinnville is 8% through July 31, 2017 and 10% beginning August 1, 2017 and thereafter

Line 7 Tax Due – Taxable Rent from line 5 times tax rate of 8% for July 2017 and 10% for August 2017 and thereafter

Line 8 Administrative Fee – Tax Due from line 7 times 5%

Line 9 Total Current Tax Due – Tax Due from line 7 minus Administrative Fee from line 8

Line 10 Adjustment for Prior Period (over) or short – If you have received notification from the City indicating there was an error in the computation of tax in a prior quarter, use this line for the adjustment.

Line 11 Total Tax Due Per Month– Total Current Tax Due from line 9 plus or minus adjustments from line 10

Line 12 Total Room Nights – Number of rooms that are available multiplied by number of nights the rooms are available

Line 13 Room Nights Occupied – Number of nights that each room included in the calculation on Line 12 was occupied

Instructions for completing the Transient Lodging Tax Return Form for Intermediaries (continued)

Signature – Person declaring information provided is correct and true.

Date – Indicate the date you are completing the form.

Make checks payable to the City of McMinnville and mail to:

City of McMinnville Finance Department - TLT
230 NE Second Street, McMinnville OR 97128

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Total Payments Received for Lodging Rentals in the City of McMinnville – Report all payments you received for lodging rentals in the City of McMinnville. Report the *retail* amount of rentals. Report separately the name of the lodging facility where the rooms were rented. For example, Motel A; Bed & Breakfast B, etc.

Submit this schedule with your quarterly Tax Return.

Listed below are types of lodging that are Excluded or Exempt from Transient Lodging Tax:

Lodging Excluded from Transient Lodging Tax

- Dormitory rooms used for educational purposes, camping sites, and recreational vehicles sites

Lodging Exempt from Transient Lodging Tax

- Any occupancy exceeding thirty (30) or more successive calendar days
- Any person who pays for lodging on a monthly basis, irrespective of the number of days in the month
- Any occupant in a hospital room, medical or mental health facility, convalescent home, home for aged people, or a government owned and operated public institution
- Any person housed through an emergency shelter or disaster program where the Rent is paid with government assistance funds
- Any federal government employee traveling on official business, who presents an official Government Exemption Certificate, official travel authorization, or federal government identification
- Gross receipts from transient lodging intermediaries for rooms sold on or after 7/1/2015

Note: City exemptions may differ from State of Oregon transient lodging tax exemptions. Information on the State tax may be found online at the Oregon Department of Revenue website.

Please contact the Finance Department at TLT.Finance@ci.mcminnville.or.us or call 503-434-7301 if you have any questions.