



**City of Eugene Finance Division**

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OFFICE USE ONLY	
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**Transient Room Tax Remittance Form**

*(The City of Eugene serves as transient room tax administrator for Springfield, Florence, Cottage Grove, and Lane County)*

Account Information				
Name of property/business (including DBA)				Account number
Mailing address	City	State	Zip code	Reporting month
Name of transient room tax contact	Phone number	Email address		Reporting year

**FORM DUE MONTHLY BY THE 15<sup>TH</sup> FOR THE PRECEEDING MONTH, EVEN IF NO GROSS RENT WAS RECEIVED**

1. <b>Gross rent</b> .....	1.	\$
2. Allowable exemptions:		
2a. Monthly rent.....	2a.	\$
2b. Rent from transient lodging intermediaries.....	2b.	\$
2c. Rent from authorized Federal employees.....	2c.	\$
2d. Food/day use charges.....	2d.	\$
2e. Local disaster/declared emergency.....	2e.	\$
3. <b>Total allowable exemptions</b> (sum of lines 2a through 2e).....	3.	\$
4. <b>Taxable rent</b> (line 1 minus line 3).....	4.	\$
5. Tax rate for _____	5.	
6. Tax due (line 4 multiplied by line 5).....	6.	\$
7. Excess tax collected.....	7.	\$
8. Total tax due (line 6 plus line 7).....	8.	\$
9. Collection fee rate.....	9.	
10. Collection fee (line 8 multiplied by line 9).....	10.	\$
11. <b>Net tax due</b> (line 8 minus line 10).....	11.	\$
12. Penalties.....	12.	\$
13. Interest.....	13.	\$
14. Previous balance.....	14.	\$
15. <b>TOTAL DUE</b> (sum of lines 11 through 14).....	15.	\$

**PAYMENT AMOUNT ENCLOSED** \$

Signature		
<i>I declare, under penalty of false swearing, that to the best of my knowledge, the information herein is true, correct, and complete.</i>		
Signature	Title	Date

**Print completed remittance form and mail with payment to: City of Eugene | PO Box 1967 | Eugene, OR 97440**  
**MAKE CHECK OR MONEY ORDER PAYABLE TO CITY OF EUGENE.** To pay by Visa or MasterCard, contact our office.

***SEE NEXT PAGE FOR ADDITIONAL INSTRUCTIONS***

# INSTRUCTIONS

## General Information

Each operator is required to file a return and pay the tax monthly. You must file a return even if there is no tax collected for the reporting period. The room tax is imposed on each overnight stay in a temporary dwelling unit designed for occupancy.

*This remittance form is designed to be filled out electronically, then printed and mailed together with payment. The online form will automatically perform the appropriate calculations based on your input. Alternatively, you may print a blank form and enter the information manually. In either case, please review all calculations for accuracy.*

## Due Date

Your tax return and payment of the tax is due monthly on or before the 15<sup>th</sup> for the preceding month.

## Instructions

**Line 1. Gross rent:** Enter the gross rent for the reporting period. Rent is defined as hotel, motel, dwelling units, and recreational vehicle parking sites used for temporary overnight occupancy.

### **Line 2. Allowable exemptions:**

**2a.** Rent paid for more than 30 consecutive calendar days.

**2b.** Rent from any transient lodging intermediaries who have collected and remitted taxes on your behalf.

**2c.** Rent collected from authorized Federal employees staying on Federal business. The employee must provide an exemption certificate from their employer and pay with a government credit card, or the Federal agency must pay the facility directly.

**2d.** When a facility charges for rent and food separately, the customer's statement should be itemized to clearly state rent and food. If so, report the total rent plus food amount on line 1, then exempt the food charges on line 2d, thus leaving the taxable rent on line 4. *If the rent and food charges are not itemized, enter the total amount on line 1 and the food is not exempt.*

**2e.** Rent paid by a local agency, either directly or through a voucher, in response to a local disaster or declared emergency.

**Line 3. Total allowable exemptions:** Sum of lines 2a through 2e.

**Line 4. Taxable rent:** Line 1 minus line 3. *Taxable rent cannot be less than zero.*

**Line 5. Tax rate:** The applicable tax rate is dependent upon the taxing jurisdiction: Eugene/Springfield (9.5%), Florence/Cottage Grove (9.0%), or other Lane County (8.0%).

**Line 6. Tax due:** Line 4 multiplied by line 5.

**Line 7. Excess tax collected:** Enter excess tax collected, if any.

**Line 8. Total tax due:** Line 6 plus line 7.

**Line 9. Collection fee rate:** Each operator is allowed to withhold 5% of the total tax due to cover the operator's expenses for collection and remittance of the tax.

**Line 10. Collection fee:** Line 8 multiplied by line 9. *This will lower the amount of total tax due.*

**Line 11. Net tax due:** Line 8 minus line 10. *Net tax due cannot be less than zero.*

**Line 12. Penalties:** A penalty of 10% of the amount in line 11 is imposed if you mail your return and pay the tax after the due date. If the return and payment of the tax is received two months after the due date, you shall pay a second penalty of 15% of the amount in line 11, in addition to the tax due and the first 10% penalty imposed.

**Line 13. Interest:** Interest is imposed if you mail your return and pay the tax after the due date. The interest rate is 0.5% of the amount in line 11 per month until the tax is paid in full, which includes lines 11, 12, and 13.

**Line 14. Previous balance:** If there was a calculation error or incorrect payment from a prior reporting period, an adjustment can be entered as either a charge or credit.

**Line 15. Total due:** Sum of lines 11 through 14. *Enter the payment amount enclosed, and sign and date your return.*

## Payment Options

Mail completed remittance form together with payment to:

**City of Eugene**

**PO Box 1967**

**Eugene, OR 97440**

MAKE CHECK OR MONEY ORDER PAYABLE TO CITY OF EUGENE.

*Please write your tax account number on the check or money order. Do not attach payment to form. To pay by Visa or MasterCard, contact our office. Credit card service fees apply.*

## Applicable Tax Codes

The location of your facility determines which tax code applies:

Eugene: [Eugene City Code Chapter 3 Section 3.770](#)

Springfield: [Springfield Municipal Code Chapter 7 Section 7.700](#)

Florence: [Florence City Code Title 3 Chapter 7](#)

Cottage Grove: [Cottage Grove Municipal Code Title 5 Chapter 5.32](#)

Lane County: [Lane County Code Chapter 4 Section 4.100](#)

## Additional Information

- Enter the most current mailing address and transient room tax contact information on your return.
- *If the business closes or transfers ownership, a closing return must be filed immediately and any tax due must be paid at that time.* No ownership change can be recorded until a closing return has been filed.
- Tax due is accepted by the City of Eugene only as agent of the taxpayer and does not constitute payment until cleared. The City of Eugene assumes no responsibility for loss in transit.
- Failure to submit your tax return and payment on time will incur penalties and interest. Inaccurate returns submitted timely may also incur penalties and interest.

## Contact Information

Phone.....541-682-5037

Fax.....541-682-5802

Email.....[trt@ci.eugene.or.us](mailto:trt@ci.eugene.or.us)

Website.....<http://www.eugene-or.gov/trt>