

**CITY OF ASTORIA**  
**RETURN ON TRANSIENT ROOM TAX**

1095 Duane Street, Astoria, Oregon 97103  
(503) 325-5821

File #: \_\_\_\_\_ Reporting Month: \_\_\_\_\_ No. of Rooms: \_\_\_\_\_

Please Note: The due date of this return is no later than the 15<sup>th</sup> day following the reporting month

PLEASE BE SURE THAT THIS FORM IS FILLED IN COMPLETELY AND CORRECTLY. PENALTIES AND INTEREST CHARGES MAY BE APPLIED TO DELINQUENT RETURNS.

Change of Address must be filed and reported immediately with the Finance Director. If the business is disposed of or is suspended, a closing return must be filed immediately at the Finance Department, City Hall, and the tax due must be paid. No change of ownership can be recorded until this is done.

Checks, drafts, postal notes and money orders in the exact amount of the tax due are accepted by the Finance Department only as an agent of the taxpayer and do not constitute payment until cleared. The Finance Department assumes no responsibility for loss in transit.

Remittance: To avoid penalty, be sure that proper remittance is enclosed.

**MAKE CHECKS PAYABLE TO CITY OF ASTORIA.**

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1. TOTAL GROSS RENT ..... \$ \_\_\_\_\_

.....

Less: Allowable Deductions:

2. Rent by Month ..... \$ \_\_\_\_\_

3. Military/Food Allowance ..... \$ \_\_\_\_\_

4. Rents collected by Transient Lodging Facility Intermediary,  
where the Intermediary will remit the taxes ..... \$ \_\_\_\_\_

.....

5. Total Allowable Deductions (total of lines 2, 3 & 4) ..... ( \_\_\_\_\_ )

6. Taxable Rents (Line 1 minus Line 5) ..... \_\_\_\_\_

7. TAX - **11 percent** of Line 6 (effective 1/1/2018) ..... \_\_\_\_\_

8. Add excess taxes collected from renter, but not paid by Intermediary ..... \_\_\_\_\_

9. Total tax due (Line 7 plus 8) ..... \_\_\_\_\_

10. 5% Collection Fee (5 percent of Line 9) ..... ( \_\_\_\_\_ )

11. TOTAL TAX DUE (Line 9 minus Line 10) ..... \_\_\_\_\_

12. Penalty (10%, then 15% See 8.045.8 Penalties and Interest on reverse) ..... \_\_\_\_\_

13. Interest (1% per month. See 8.045.8 Penalties and Interest on reverse) ..... \_\_\_\_\_

14. Adjustment for Prior Penalty, Interest, or Shortage ..... \_\_\_\_\_

15. Overpayment (credit from prior month) ..... ( \_\_\_\_\_ )

16. TOTAL TAX, PENALTY AND INTEREST (Line 11 plus 12 to 14, minus 15) ..... \_\_\_\_\_

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 \_\_\_\_\_ Title \_\_\_\_\_

The full Astoria City Code for Transient Room Tax can be found at [http://www.astoria.or.us/City\\_Code.aspx](http://www.astoria.or.us/City_Code.aspx)

Chapter 8 Business, Section 8.045.1 to 8.045.18

**8.045.7 Due Date; Returns and Payments.**

(a) The tax imposed by this ordinance shall be paid by the transient to the Transient Lodging Tax Collector at the time that rent is paid. All amounts of such taxes collected by any Transient Lodging Tax Collector are **due and payable to the tax administrator on a monthly basis on the 15th day of the following month and are delinquent on the last day of the month in which they are due.** The tax administrator has authority to classify and/or district the Transient Lodging Tax Collectors for determination of applicable tax periods and shall notify each Transient Lodging Tax Collector of the due and delinquent dates for the Transient Lodging Tax Collector's returns. The initial return under this ordinance may be for less than the three months preceding the due date; thereafter, returns shall be made for the applicable monthly period. [Section 8.045.7.a amended by Ordinance No. 18-11, passed December 3, 2018.]

(b) On or before the 15th day of the month following each month of collection, a return for the preceding month's tax collections shall be filed with the tax administrator. The return shall be filed in such form as the tax administrator may prescribe by every Transient Lodging Tax Collector liable for payment of tax. [Section 8.045.7.b amended by Ordinance No. 18-11, passed December 3, 2018.]

(c) Returns shall show the amount of tax collected or otherwise due for the related period. The tax administrator may require returns to show the total rentals upon which tax was collected or otherwise due, gross receipts of Transient Lodging Tax Collector for such period and an explanation in detail of any discrepancy between such amounts, and the amount of rents exempt, if any. [Section 8.045.7.c amended by Ordinance No. 18-11, passed December 3, 2018.]

(1) If the return is submitted by a Transient Lodging Facility Intermediary, the return shall list the identification number of the Transient Lodging Facility and the amount remitted for that specific facility. [Section 8.045.7.c.1 added by Ordinance No. 18-11, passed December 3, 2018.]

(d) The person required to file the return shall deliver the return, together with the remittance of the amount of the tax due, to the tax administrator at his office, either by personal delivery or by mail. If the return is mailed, the postmark shall be considered the date of delivery for determining delinquencies.

(e) For good cause, the tax administrator may extend for not to exceed one month the time for making any return or payment of tax. No further extension shall be granted, except by the City Council. Any Transient Lodging Tax Collector to whom an extension is granted shall pay interest at the rate of one-half of 1 percent per month on the amount of tax due without proration for a fraction of a month. If a return is not filed, and the tax and interest due is not paid by the end of the extension granted, then the interest shall become a part of the tax for computation of penalties described elsewhere in this ordinance. [Section 8.045.7.e amended by Ordinance No. 18-11, passed December 3, 2018.]

**8.045.8 Penalties and Interest.**

(a) Original delinquency.

Any Transient Lodging Tax Collector who has not been granted an extension of time for remittance of tax due and who fails to remit any tax imposed by this ordinance prior to delinquency **shall pay 10 percent of the amount of the tax due in addition to the amount of the tax.** [Section 8.045.8.amended by Ordinance No. 18-11, passed December 3, 2018.]

(b) Continued delinquency.

Any Transient Lodging Tax Collector who has not been granted an extension of time for remittance of tax due, and who failed to pay any delinquent remittance on or before a period of 30 days following the date on which the remittance first became delinquent, **shall pay a second delinquency penalty of 15 percent of the amount of the tax due plus the amount of the tax and the 10 percent penalty first imposed.** [Section 8.045.8.b amended by Ordinance No. 18-11, passed December 3, 2018.]

(c) Fraud.

If the tax administrator determines that the nonpayment of any remittance due under this ordinance is due to fraud or intent to evade the provisions thereof, a penalty of 25 percent of the amount of the tax shall be added thereto in addition to the penalties stated in Subsections (a) and (b) of this section.

(d) Interest.

In addition to the penalties imposed, any Transient Lodging Tax Collector who fails to remit any tax imposed by this ordinance **shall pay interest at the rate of 1 percent per month or fraction thereof without proration for portions of a month,** on the amount of the tax due exclusive of penalties from the date on which the remittance first became delinquent, until paid. [Section 8.045.8.d amended by Ordinance No. 18-11, passed December 3, 2018.]

(e) Penalties merged with tax.

Every penalty imposed and such interest as accrues under the provisions of this section shall be merged with and become a part of the tax herein required to be paid.