

Transient Room Tax FAQ's

When should you collect a room tax?

Any structure or any portion of any structure which is occupied or intended or designed for transient occupancy or any space designed for the temporary use of a mobile home or travel trailer for 30 days or less for dwelling, lodging or sleeping purposes, and includes any hotel, inn, tourist home or house, motel, studio hotel, bachelor hotel, lodging house, rooming house, apartment house, public or private dormitory, fraternity, sorority, public or private club and also means space in mobile home or trailer parks, or similar structure or space or portions thereof so occupied, provided the occupancy is for a period of 30 days or less.

What do I have to do if I rent a room?

If you offer a room for rent available on a night per night basis, within the City of Prineville city limits, it is likely you are responsible for collecting transient room tax. The following steps should be taken to comply with the City of Prineville Transient Room Tax code.

Fill out a registration form and return to the city recorder:
lmorgan@cityofprineville.com or mail the completed registration form to: 387 NE Third Street, Prineville, OR 97754.

Once the registration form has been processed, a certificate authorizing you to collect the transient room tax from your guests will be issued and must be displayed in a conspicuous place.

How do I file my room tax collected?

The room tax collected and associated remittance form must be completed and submitted monthly. The tax is due by the 15th of each month following the previous month. Example: January tax collected is to be reported and submitted by February 15th, February taxes would be due by March 15th, and so on.

What if I didn't rent a room for the month?

The remittance form is still required to be submitted by the 15th showing zero collected.

More information can be found at: [http://www.codepublishing.com/OR/Prineville/Chapter 37 - Taxation and Finance](http://www.codepublishing.com/OR/Prineville/Chapter%2037%20-%20Taxation%20and%20Finance).

You may also want to check with the State to see what requirements they have.

<https://www.oregon.gov/DOR/programs/businesses/Pages/lodging.aspx>