

CITY OF SEASIDE
TRANSIENT ROOM TAX RETURN

ACCOUNTING PERIOD AND DUE DATE – The accounting period covered and the due date of each return will be as follows:

Period Ending: 03/31	Due Date: 04/15
Period Ending: 06/31	Due Date: 07/15
Period Ending: 09/30	Due Date: 10/15
Period Ending: 12/31	Due Date: 01/15

The due date is the 15th of the month and payments are delinquent on the 20th day of the month following the close of the accounting period.

COMPUTATION – To simplify the preparation of the return, Lines 1 through 8 are to be completed in consecutive order.

Line 1 – Total gross rent receipts from the business must be reported. This must include all rents, both taxable and non-taxable.

Line 2 – Non-taxable reductions. Total of Line 2a and 2b.

Line 2a - Monthly rental receipts. This includes rent more readily classified as apartment rental. Some establishments may be renting to permanent renters, this is considered non-taxable rent.

Line 2b - Some governmental agencies may be exempt from the City of Seaside room tax (i.e. Federal employees acting in an official capacity). If you have questions concerning someone's exempt status, please contact the Finance Department.

Line 3 – Total taxable rent. Line 1 minus Line 2.

Line 4 – Subtotal tax due. Multiply Line 3 by ten percent (10%).

Line 5 – Tax already remitted by 3rd party company(s). Contact your 3rd party company(s), if using one, to verify the amount of taxes they have collected for this property. Attached OTC schedule should match the total of Line 5.

Line 6 – Total tax collected. Line 4 minus Line 5.

Line 7 – Collection fee. Each business should **deduct** from the room tax collected 5 percent (5%) of the tax as compensation for their services. Multiple Line 6 by 5 percent (5%).

Line 8 – Total tax due. Line 6 minus Line 7.

Penalties – Failure to file the return and pay the tax prior to delinquency subjects the operator to a penalty of ten percent (10%) of the tax due. The ordinance provides that unpaid taxes, interest, penalties and collection costs shall constitute a lien prior to all other claims on all tangible personal property used in the business of an operator within the City of Seaside. Continual delinquency shall result in a fifteen percent (15%) additional penalty. Non-payment due to fraud shall result in a twenty-five percent (25%) additional penalty and possible seizure and sale of property.

Interest – In addition to the penalties imposed, any operator who fails to remit any tax shall pay interest at the rate of one percent (1%) per month, or fraction thereof, from the date on which the remittance first becomes delinquent until paid.

How to File – Returns and remittance shall be made to:

CITY OF SEASIDE 989 BROADWAY SEASIDE, OR 97138

If you have any questions, contact the City of Seaside at (503) 738-5511