

# **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: 3/31	Due Date: 04/15
Period Ending: 6/31	Due Date: 07/15
Period Ending: 9/30	Due Date: 10/15
Period Ending: 12/31	Due Date: 01/15

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

**ADDRESS** – Please enter the Vacation Rental Dwelling address in the space provided to insure proper credit.

**COMPUTATION** – To simplify the preparation of the return, Lines 1 through 10 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** - Monthly rental receipts. This includes rent more readily classified as apartment rental. Some establishments may be renting to permanent renters, this is non-taxable rent.

**Line 3** - Some governmental agencies may be exempt from the City of Seaside room tax. (i.e. Federal employees acting in a official capacity). If you have questions concerning someone's exempt status, please contact the Finance Department.

**Line 4** - Total gross rent collected by Airbnb.

**Line 5** - Total gross rent collected by other online companies.

**Line 6** - Total non-taxable rent. Total of line 2 through 5.

**Line 7** - Taxable rents. Line 1 minus Line 6.

**Line 8** - Room Tax. Multiply Line 7 by the ten percent (10%) room tax.

**Line 9** - Excess Tax. If the actual tax collected exceeds Line 8 enter the difference here.

**Line 10** - Total Tax Collected. Total of line 8 & 9.

**Line 11** - Collection Fee. Each business should **deduct** from the room tax collected 5% of the tax as compensation for their services. Multiply Line 10 by five percent (5%).

**Line 12**- Total Tax Due. Line 10 **minus** Line 11.

**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. 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 (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 remittances shall be made to:

**CITY OF SEASIDE  
989 BROADWAY,  
SEASIDE, OR 97138**

**Phone: 503-738-5511**

**Fax: 503-738-5514**

**Email: lransier@cityofseaside.us**