



City of Warrenton Lodging Tax
Intermediary Quarterly Return
Tax Year FYE 2026

Select appropriate quarter:

- Quarter 1** ☐ Jul - Sep Due Oct 15
Quarter 2 ☐ Oct - Dec Due Jan 15
Quarter 3 ☐ Jan - Mar Due Apr 15
Quarter 4 ☐ Apr - Jun Due Jul 15

Amended return? ☐
Change of Address? ☐

Business Name and Mailing Address:

- A. Has ownership changed since the last reporting period? ☐ Yes ☐ No
B. Is this your final return because you closed or sold this business? ☐ Yes ☐ No

Date business was: bought: ☐ sold: ☐ closed: ☐ _____ New owner/operator name: _____

- C. Number of units/sites available during the quarter..... C.
D. Number of units/sites rented during the quarter..... D.
E. Total amount paid to Lodging Operators (from schedule A)..... E.

1 Total gross receipts for lodging sales.....	1	
2 Nontaxable lodging sales. STOP See instructions.		
2a. Long-term or monthly rentals	2a	
2b. Federal employees on business.....	2b	
2c. Federal instrumentalities.....	2c	
2d. Nontaxable lodging sales TOTAL (add lines 2a thru 2c).....	2d	
3 Total taxable lodging sales (subtract line 2d from line 1).....	3	
4 Tax rate.....	4	x 0.12
5 Tax due (multiply line 3 by line 4).....	5	
6 Collection fee rate.....	6	x 0.05
7 Collection fee (multiply line 5 by line 6) <i>This will reduce your tax</i>	7	()
8 TOTAL TAX DUE (subtract line 7 from line 5).....	8	

Under penalty of false swearing, I declare that the information in this return and any attachments is true, correct, and complete.

Signature _____ Date _____

Print Name _____ Title _____ Phone Number(____) _____

Mail this return on or before the due date shown above to:

City of Warrenton
PO Box 250
Warrenton, OR 97146

Keep a copy for your records

INSTRUCTIONS

General Information: Each eligible lodging provider and transient lodging intermediary is required to register, file a tax return, and pay the tax quarterly. Under the law, whoever collects payment for occupancy of the transient lodging is responsible for collecting and remitting the tax. **You must file a tax return even if there is no tax collected for the reporting period.** The tax is imposed on each eligible overnight stay. City of Warrenton Ordinance #912-A.

A penalty will be imposed if you mail your return and pay the tax after the last day of month in which the tax is due. The penalty is 10% of the tax due. If you file 30 days after the date the tax is first delinquent an additional penalty of 15% of the tax due will be imposed. In addition to these penalties interest shall also be imposed at the rate of 1% for every month or partial month the tax is delinquent. The interest shall be assessed on the amount of tax due.

Due Dates: Your tax return and payment are due on or before the 15th day of the month following the end of each quarter. The due dates are **July 15, October 15, January 15, and April 15.** (Please note if your forms are required monthly they are due on the 15th of the following month.)

Amended return: If this is an amended return, check “Yes”.

Mailing address change: Provide the correct address information on the front of the form and check “Yes”.

Line A: Ownership change: Check “Yes” if there has been a change in ownership of this business since the last reporting period and provide the following:

- Date the business was bought/sold or date business closed
- Name of new owner/operator

Line B: Final (last return). Check “Yes” if this business has been sold or closed since the last reporting period. A final return must be filed immediately and the tax due must be paid.

Line C: Number of taxable units/sites/rooms available. Enter the total number of taxable units/sites/rooms **available** for rent during this quarter.

Line D: Number of taxable units/sites/rooms actually rented. Enter the total number of taxable units/sites/rooms **rented** during this quarter.

Line E: Total amount paid to lodging operators. Enter total amount paid to lodging operators during this quarter from Schedule A.

Line 1: Total gross receipts for lodging sales. Enter the total **gross lodging receipts** for the tax reporting quarter on line 1. “**Lodging**” is defined as hotel, motel, vacation rental homes, condominiums, and any dwelling units used for temporary, overnight human occupancy, also including sites used for parking recreational vehicles and erecting tents during periods of human occupancy. You must still file a zero return if there was no tax collected during the reporting period.

Line 2: Nontaxable lodging sales. Note: *If you have nontaxable lodging sales, you **must** complete lines 2a and/or 2b and/or 2c in the section provided.*

Line 2a: Long term or monthly rentals: A dwelling unit (site) that is rented, leased, or otherwise occupied by the same person for a consecutive period of more than 30 days. This requirement is satisfied even if the physical dwelling unit changes during the consecutive period if **(a) all dwelling units occupied are within the same facility; and (b) the person paying for the lodging is the same person throughout the consecutive period.**

Line 2b: Federal employees on business: A federal government employee traveling on official government business.

Line 2c: Federal instrumentalities: All dwelling units during the time a federal instrumentality pays for the units. Example: The Red Cross (RC) contracts with several area motels to provide temporary emergency housing for victims of disasters. Because RC is a federal instrumentality, these units are not subject to the local lodging tax.

Line 2d: This line is for the total of lines 2a, 2b, and 2c.

Complete the calculations on lines 3 thru 8.

Line 8 shows the total amount of tax due. If there is a zero amount the return must still be completed and filed.

Print, sign, and date your return. Keep a copy of the return for your records.

Mail your return. Mail your **original** return with a check or money order to:

City of Warrenton
PO Box 250
Warrenton, OR 97146

Questions? Call City of Warrenton

503.861.2233

2025-2026

City of Warrenton Transient Room Tax

Schedule A: Report of amount paid to lodging providers

As reported on line E of City of Warrenton Lodging Tax Form

Identify all transactions with transient lodging providers for this period. Attach this schedule to your return that you submit to us. Add additional pages if needed.

		Amount paid to lodging provider during quarter ending: _____
1	Company name of transient lodging provider	
	Address	
		\$
2	Company name of transient lodging provider	
	Address	
		\$
3	Company name of transient lodging provider	
	Address	
		\$
4	Company name of transient lodging provider	
	Address	
		\$
5	Company name of transient lodging provider	
	Address	
		\$
6	Company name of transient lodging provider	
	Address	
		\$
Total (Should equal total on line E of page 1)		\$