



CITY OF ASTORIA
Founded 1811 • Incorporated 1856

October 18, 2017

Re: Ordinance Amending Transient Room Tax

This letter serves as notification that the City of Astoria transient room tax will be increasing from 9% to 11% effective January 1, 2018. Reports for January 2018 that will be filed in February 2018 should reflect the amended transient room tax rate of 11%.

ORDINANCE NO. 17-11

AN ORDINANCE AMENDING CODE SECTION 8.045.2
PERTAINING TO TRANSIENT ROOM TAX.

THE CITY OF ASTORIA DOES ORDAIN AS FOLLOWS:

Section 1. Section 8.045.2 is amended to read as follows:

"8.045.2 Tax imposed. For the privilege of occupancy in any hotel on or after January 1, 2018 each transient shall pay a tax in the amount of 11 percent of the rent charged by the operator. The tax constitutes a debt owed by the transient to the city, which is extinguished only by payment by the operator to the city. The transient shall pay the tax to the operator of the hotel at the time the rent is paid. The operator shall enter the tax on hotel records when the rent is collected, if the records are kept on the cash accounting basis, and when earned if the records are kept on the accrual accounting basis. If rent is paid in installments, a proportionate share of the tax shall be paid by the transient to the operator with each installment. In all cases, the rent paid or the charged for occupancy shall exclude the sale of any goods, services, commodities, other than the furnishings of rooms, accommodations and space occupancy in the mobile home parks or trailer parks."

The increase was approved by City Council at the August 7, 2017 meeting.

If you have any questions, please contact Susan Brooks or Sue Dohaniuk at (503) 325-5821.

Thank you.