

How Tillamook County appropriates the Transient Lodging Tax

In 2003, Oregon legislators passed a law that set a 30/70 split for how transient lodging tax revenue can be spent.

30 percent of net revenue from a new or increased local transient lodging tax may be used to fund city or county services. Tillamook County chose to use the 30% to improve county roads.

The remaining 70 percent must be used to fund tourism promotion or tourism-related facilities. In Tillamook County, that 70 percent is used for both purposes.

How the TLT is shared in Tillamook County

For every \$1.00 of TLT collected by the county		
30%	70%	
County Roads	County Tourism Facilities	Tourism marketing programs
30 cents	38.5 cents	31.5 cents
County retains 68.5 cents		

A five-year intergovernmental agreement between the county and the Economic Development Commission, which oversees the tourism program, allows a one percent change in the percentage of share of the 70 percent. By the end of the 5-year agreement, the share will be 50/50 of the 70 percent, or 35 cents to the county for facilities, and 35 cents to tourism marketing of every dollar collected.

Read the Oregon Revised Statutes on Transient Lodging Taxes: **ORS 320.300 to 320.350.**

http://www.occm.org/Portals/17/A-Z/ORS/BAK_05252010/ORS320.300-350.html