

# **Local Transient Lodging Tax Survey**

Prepared for

The Oregon Tourism Commission

by

**ECONorthwest**

99 W. Tenth, Suite 400  
Eugene, OR 97401  
(541) 687-0051

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**Written by:**

Bob Parker, Project Director

Beth Goodman, Project Manager

Nick Popenuk, Research Assistant

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**ECO Project Number 4512**

**ECONorthwest**

99 W. Tenth, Suite 400  
Eugene, OR 97401  
(541) 687-0051



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# Executive Summary

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Cities and counties are permitted by the State of Oregon to charge a transient lodging tax for temporary lodging at hotels, motels, campgrounds, and other temporary lodgings. In 2003, the State of Oregon changed the statutes governing levying, collecting, and using transient lodging tax receipts.

The Oregon Tourism Commission wants to identify local TLT collections by jurisdiction, better understand how local governments use transient lodging tax revenues and the impact that the 2003 legislation (codified in ORS 320.300 to 320.350) has had on transient lodging tax rates, revenues, and expenditures. The Oregon Tourism Commission contracted with ECONorthwest to conduct an evaluation of local uses of transient lodging tax revenues and expenditures, including an analysis of the effect of the legislation.

## METHODS

The evaluation was carried out through a survey and interviews with jurisdictions with a local transient lodging tax. The survey was administered on-line using the web survey service “Survey Monkey.” Jurisdictions were given the option of taking the survey on-line or as a phone interview.

In 2007, 103 jurisdictions had a local transient lodging tax, with total TLT revenues of \$99.5 million. Eighty-one of these jurisdictions (79%) responded to this survey, accounting for 91% (\$90.9 million) of TLT revenue in 2007.

## KEY CONCLUSIONS

The purpose of the survey of local transient lodging tax was to examine the role of TLT revenues in relation to overall local jurisdictional budgets and the variety of local and regional programs TLT receipts fund in whole or in part, across the State. Through conducting the survey and follow-up calls and analyzing the data, we came to the following conclusions about the way that TLT has been collected and used over the past three years.

- **Local TLT rates increased over time.** Most jurisdictions have raised their TLT rate since it was originally imposed. Most jurisdictions started with local TLT rates of 6% or less. Currently, most jurisdictions have a TLT rate of 7% to 9%.
- **Few jurisdictions made substantial changes in TLT expenditures since the statutes took effect.** The survey covered the three-year period since the statutes guiding TLT expenditures took effect on July 2, 2003. Only 12 respondents that levy a local TLT increased their TLT rates since the statutes took effect on July 2, 2003. TLT expenditures in these jurisdictions are similar to statewide patterns, except that the amount spent on tourism-facilities increased proportionately more in these 12

jurisdictions than the state average. This spending pattern suggests that the effect of the statute is to reinvest money to facilities or tourism promotion that increases or otherwise encourages tourism's role in the local economy.

- **Jurisdictions spend most TLT revenues on services, tourism facilities, or tourism promotion.** More than 85% of TLT expenditures were in the following categories: General services (about 40% of expenditures), Tourism facilities (nearly 30% of expenditures), and Tourism marketing and promotion (about 18% of expenditures). These categories had the largest increase in expenditures over the 2004 to 2007 period, both in absolute terms and as a percent increase: Tourism facilities (\$5.8 million or 35% increase), General services (\$4.5 million or 17% increase), Tourism marketing and promotion (\$3.0 million or 28% increase).

These spending patterns suggest that jurisdictions are spending local TLT revenue both to support local infrastructure and investing in tourism facilities or promotion. The percentage increase in spending was larger for tourism facilities and tourism marketing and promotion than for general services, indicating that jurisdictions have increased investment in tourism. This change in spending may be an indication of a long-term trend of increased investment of TLT revenues in tourism-related expenditures and slower growth in expenditures of TLT revenues on general services. To the extent that the legislation may have intended to require local jurisdictions to reinvest revenue primarily derived from tourists back into the tourism industry, the legislation appears to be working.

- **Spending on tourism-related activities grew faster than non-tourism spending.** Spending on tourism-related programs grew by \$9.2 million or 33% over the 2004 to 2007 period. Spending on non-tourism activities grew by \$5.6 million (19%) and economic development spending grew by \$0.2 million (6%). The greater growth in spending on tourism-related activities supports the conclusion that jurisdictions are investing more on tourism. With the limited time-frame of the study (data covering only three years), it is difficult to attribute the growth in tourism spending on any single factor but it is probable that some portion of the increase can be attributed to the changes in the statutes governing TLT expenditures.
- **Spending varied among regions.** While the majority of spending in all regions was in the categories of general services, tourism facilities, and tourism marketing, the proportion of TLT revenues spent by category varied across regions in Oregon. Use of local TLT revenues to fund general services was highest in Central Oregon, Southern Oregon, the Oregon Coast, and the Columbia River Gorge. Jurisdictions in these regions may be more dependent on tourism and TLT revenues to fund basic services, as well as funding and promoting tourism.
- **TLT data is not readily available.** Most jurisdictions had difficulty assembling the TLT data requested by the survey. There are several

reasons for the difficulty in obtaining local TLT data: (1) the people we spoke to are often from the finance department and not knowledgeable about local TLT; (2) the people that are knowledgeable about local TLT do not have easy access to the financial information needed to report TLT revenues and expenditures; and (3) collection and distribution of TLT revenues is complex, often involving several governments (e.g., jurisdictions that collect TLT on behalf of others) and interaction between government and multiple non-governmental agencies (e.g., a city granting funds to the chamber of commerce and other agencies or nonprofits).

- **TLT revenues are often passed onto third party agencies.** Many cities had difficulty determining whether TLT revenue was spent on tourism-related activities because the revenue was passed onto a third-party agency, such as the chamber of commerce or an organization that organizes events. The lack of information will make it difficult for cities to determine whether they are complying with State statutes as they raise TLT rates.
- **Future studies of the use of local TLT revenues.** The Oregon Tourism Commission may want to consider conducting further research about the use of local TLT revenues. Areas for further research include:
  - **Long-term effects of the new statutes.** The Commission may want to examine the long-term effects of changes to ORS 320. The Commission may want to consider conducting the survey of local TLT revenues and expenditures on a regular basis, possibly at two-year intervals. This information would provide the Commission with longitudinal data to understand changes in TLT revenues and expenditures and, if coupled with an outreach and educational component, could improve jurisdictions' understanding of the statutes.
  - **In-depth study of the use of TLT revenues.** The Commission may want to conduct further studies to gain a more in-depth understanding of the use of TLT revenues. One of the shortcomings of this study is that it focused on finding out the amount of local TLT revenues and expenditures, information often available to city administrative staff. The study did not involve talking with the departments or agencies (often outside organizations such as a chamber of commerce) that spent the money to determine how the TLT funds were used in detail.

If the Commission wants to understand expenditures at this level of detail, a different study methodology may be appropriate. One approach would be to conduct case studies, where a subset of jurisdictions that levy TLT would be selected and detailed interviews would be conducted with stakeholders that are knowledgeable about the uses of TLT revenues. The challenge to this approach would be in selecting jurisdictions that represent a cross-section of Oregon communities. The case studies could also

examine the relationship between lodging tax rates and expenditures and other local taxes (e.g., property taxes) for non-tourism related expenditures.

Cities and counties are permitted by the State of Oregon to charge a transient lodging tax for temporary lodging at hotels, motels, campgrounds, and other temporary lodgings. In 2003, the State of Oregon changed the statutes governing levying, collecting, and using transient lodging tax receipts. One reason for these changes was to insure that transient lodging tax receipts were being used, in part or whole, to fund tourism and tourism-related activities.

The Oregon Tourism Commission wants to better understand how local governments use transient lodging tax revenues. In addition, the Commission wants to understand the impact that the 2003 legislation (codified in ORS 320.300 to 320.350) has had on transient lodging tax rates, revenues, and expenditures. The Oregon Tourism Commission contracted with ECONorthwest to conduct an evaluation of local uses of transient lodging tax revenues and expenditures, including an analysis of the effect of the legislation. This report provides the results of key person interviews and a survey of cities and counties with transient lodging taxes conducted by ECONorthwest about changes in transient lodging tax rates, revenues, and expenditures between fiscal years 2004 and 2007.

## METHODS

The evaluation of transient lodging taxes had four main steps: (1) researching the legal framework for the transient lodging tax and determining which jurisdictions have a transient lodging tax; (2) surveying the jurisdictions with a transient lodging tax; (3) following up with jurisdictions that provided incomplete or inconsistent information, and (4) data analysis and summary.

## RESEARCH

The first step in this evaluation was to research the legal framework for the transient lodging tax and determine which jurisdictions have a transient lodging tax. We used publicly available data sources to conduct this research, including the Oregon Revised Statutes, the Oregon Legislature's web site, and other sources. A private consulting firm, Dean Runyan Associates, tracks transient lodging tax receipts on an annual basis for all jurisdictions in Oregon. We used this information to determine which jurisdictions had a transient lodging tax (TLT) in 2007.

## SURVEY

The evaluation involved conducting a survey and interviews with jurisdictions with a local transient lodging tax. One-hundred and three jurisdictions had a transient lodging tax in 2007. The survey of these jurisdictions was conducted between November 2007 and February 2008. The survey was administered on-line using the web survey service "Survey Monkey." Jurisdictions were given the

option of taking the survey on-line or as a phone interview. The steps of developing and administering the survey were:

1. **Develop a contact list.** We developed a database of contacts for each jurisdiction with a local transient lodging tax in Oregon, as identified in research by Dean Runyan Associates. ECO developed this database using web research and telephone calls to jurisdictions, identifying contacts knowledgeable about the collection and use of transient lodging tax receipts.
2. **Survey development.** We worked with staff at the Oregon Tourism Commission to develop the survey instrument. We sought input on potential survey questions from agencies directly involved with tourism in Oregon. Additionally, Commission staff worked with stakeholders to identify issues and refine survey questions. The survey instrument is presented in Appendix B.
3. **Field testing.** We field tested the survey with two jurisdictions by phone. Based on the jurisdiction's answers and feedback, we worked with Commission staff to modify the survey instrument to make the questions as easy to respond to as possible.
4. **Survey administration.** ECO and the Commission jointly sent a letter to each jurisdiction with a transient lodging tax, notifying them about the survey and asking for their cooperation in completing the survey. We sent each jurisdiction an email at the start of the survey, inviting them to take the survey and sending them link to the survey website.
5. **Contacting non-respondents.** A key objective of this study was obtaining a high response rate. Response rates can be thought of in two ways: (1) the percentage of jurisdictions that respond; and (2) the percentage of transient lodging tax receipts represented by responding jurisdictions. We attempted to obtain responses from as many jurisdictions as possible but focused our follow-up efforts on jurisdictions with the most transient lodging tax revenues.

We initially had a low response rate on the survey, in part because of the complexity of the survey. We conducted follow-up telephone calls to non-responsive jurisdictions to improve response rates. All jurisdictions were contacted a minimum of three times (once by email and twice by telephone) and in many cases we made more than three attempts at contact.

6. **Contacting "other" jurisdictions.** At the end of data collection, we found that the Dean Runyan Associates' survey did include TLT receipt totals statewide, but did not include seven cities with transient lodging tax revenue.<sup>1</sup> These cities are located in counties that levy a

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<sup>1</sup> We discussed this issue with the project manager at Dean Runyan Associates, Bill Klein, who is aware of this discrepancy and said that these cities will be included in future surveys by Dean Runyan Associates of transient lodging tax revenue.

countywide tax and share revenue to cities within the county. Six of these cities are located in Washington County: Beaverton, Forest Grove, Hillsboro, King City, Tigard, and Tualatin. The seventh city, Klamath Falls, is located in Klamath County. It is possible that there are other cities that receive transient lodging tax revenue distributed by the county that were not included in this survey. However, we think these cities have relatively small amount of transient lodging tax revenue.

## FOLLOW-UP

Jurisdictions often provided incomplete or inconsistent data in the survey. We followed-up with jurisdictions to get missing information, clarify answers, or address inconsistencies in the data. We focused the follow-up interviews on the jurisdictions with the most transient lodging tax receipts. The issues that prompted follow up calls most frequently were:

- **Partial reporting of TLT expenditures.** Jurisdictions were asked to report their total TLT revenue and expenditures by program. In some cases, the sum of the expenditures did not equal the total revenue. Reasons for this included: reporting only programs perceived to be related to tourism; reporting the percent of total TLT revenue allocated to programs, rather than the actual dollar amounts allocated; and the fact that some jurisdictions over- or under-spend TLT revenues some years.
- **Misidentifying activities as tourism-related.** Some survey respondents did not understand the statutory definition of tourism promotion and tourism-related facility, which were included in the survey directions. As a result, some jurisdictions identified programs as tourism-related activities that do not meet the statutory definition of tourism. For example, jurisdictions commonly allocate TLT funds to chamber of commerce business development programs and may identify these expenditures as tourism-related. However, the statutory definition of tourism does not include economic development agencies or activities. While a chamber of commerce arguably does positively impact tourism (by helping to generate economic activity that increases a community's quality of life) and may explicitly promote tourism in some jurisdictions, the statute does not include economic development activities (that are not related to tourism promotion) as tourism-related.
- **Finding historical data.** Some jurisdictions found it difficult to provide data about historical TLT rates. We did not pursue this data if it was difficult for the jurisdiction to provide.

## ANALYSIS AND SUMMARY

We examined changes in TLT for fiscal years 2004 and 2007 by jurisdiction, by tourism region (as defined by the Oregon Tourism Commission), and by type of expenditure. We examined changes in TLT revenues and expenditure for the three year period. We summarized information about administration of the TLT and documented differences in administration and collection of TLT.

## LIMITATIONS

ECO obtained a high response rate on the TLT survey using the methods described above. In 2007, 103 jurisdictions had a local transient lodging tax, with total TLT revenues of \$99.5 million. Eighty-one of these jurisdictions (79%) responded to this survey, accounting for 91% (\$90.9 million) of TLT revenue in 2007.

From a strict statistical standpoint one would expect the results to be highly valid. Using standard margin of error formulas, a 79% response rate would result in a margin of error of  $\pm 5\%$ . That calculation, however, assumes the population is relatively homogenous and that the distribution of responses is “normal” (e.g., it follows a typical bell curve). The sample population, however, shows considerable variation in many of the variables collected. Nonetheless, the fact that the sample includes 91% of all TLT revenue in 2007 suggests that the sample should be highly representative of the entire population.

Finding information about transient lodging tax revenues presented challenges. The information in the survey is not 100% complete for a variety of reasons. The limitations of the survey are:

- **Different revenue collection and distribution methods.** While collection of local transient lodging tax is generally done by lodging operators, collection methods at the jurisdictional level varies. In some counties (e.g., Washington and Lane counties) TLT is levied by the county, who distributes the revenues to the appropriate cities. In some instances, one jurisdiction may collect the tax on behalf of other jurisdictions. In other cases, jurisdictions collect their own TLT.
- **Understanding of tourism.** One of the limitations with the survey is that some respondents did not understand the statutory definition of tourism, as described above. The problem presented by respondents’ confusion about what constitutes tourism is that respondents were not able to accurately classify whether expenditures were spent on tourism-related activities.
- **Partial responses.** Many questions on the survey were not completed. At a minimum, respondents provided information about the amount of TLT collected and the programs that TLT revenues were used for. However, a number of responders were unable to provide additional information, such as historical TLT rates. While it would be good to have this additional

information, it is not essential to answering the question about changes in TLT revenues and expenditures over the last three years.

- **Non-responses.** About 20% of jurisdictions with a local transient lodging tax did not respond to the survey. However, these jurisdictions only accounted for 8% of TLT revenue in 2007. Non-responses do not present a substantial limitation to the survey because the overwhelming majority of TLT revenues are accounted for by survey respondents.

## ORGANIZATION OF THIS REPORT

The remainder of the report is organized into the following chapters:

- **Chapter 2. Application of the Local Transient Lodging Tax** describes the statutory framework guiding the application, collection, and uses of the local transient lodging tax.
- **Chapter 3. Survey Results** presents results of the survey of local jurisdictions.
- **Chapter 4. Conclusions** provides conclusions about the collection and use of local transient lodging taxes.

The report also includes the following appendices:

- **Appendix A. Additional Data**
- **Appendix B. Survey Questionnaire**



# Application of the Local Transient Lodging Tax

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Jurisdictions are permitted to levy local transient lodging tax (TLT) on lodgings for periods of less than 30 consecutive days. State rules governing the administration, creation, and use of local TLT changed on July 1, 2003, as a result of House Bill 2267, which was codified in ORS 320.300. This chapter describes the transient lodging tax and the changes to the transient lodging tax resulting from House Bill 2267.

## THE TRANSIENT LODGING TAX

The transient lodging tax (TLT) is a fee charged to customers for overnight lodging, generally for periods of less than 30 consecutive days. The fee is a percentage of lodging charges incurred by the customer.<sup>2</sup> The tax rate is set by individual jurisdictions and typically ranges between three and nine percent (3-9%) and may vary by time of year (e.g. high or low travel season) or the type of facility (e.g. outdoor vs. indoor lodging facilities).

Transient lodging taxes can be levied by local governments or by the state. In 2007, 103 jurisdictions (e.g., cities and counties) in Oregon imposed a transient lodging tax. Local governments generally used the revenues from the lodging tax to either fund tourism promotion entities or facilities, with the purpose of increasing economic activity, or to fund programs indirectly related or unrelated to tourism promotion, such as infrastructure and programs that benefit residents as well as tourists.

The statewide transient lodging tax, established in 2003 by House Bill 2267 and codified in ORS 320.300, is used to fund Oregon Tourism Commission programs, which promote statewide tourism. The statewide lodging tax is distinct and separate from individual city and county lodging taxes. In other words, the statewide tax is in addition to and not in lieu of any local transient lodging taxes. The information presented in this report focuses on *local* transient lodging taxes, *excluding the statewide 1% transient lodging tax*.

The transient lodging tax applies to tourists who pay for a “dwelling unit used for temporary overnight human occupancy.”<sup>1</sup> The statutory definition of a tourist is “a person who for business, pleasure, recreation or participation in events related to the arts, heritage or culture, travels from the community in which that person is a resident to a different community that is separate, distinct from and unrelated to the person’s community of residence, and that trip: (1) requires the person to

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<sup>2</sup> In some instances, the tax is levied as a flat fee per room-night.

<sup>1</sup> Oregon Department of Revenue website. State Lodging Tax page, State of Oregon Lodging Tax Program Frequently Asked Questions, Brochure No. 150-640-401 (3-06) <<http://www.oregon.gov/DOR/BUS/docs/604-401.pdf>>12/11/2007

travel more than 50 miles from the community of residence; *or* (2) includes an overnight stay (ORS 320.300(10)).”

Individual lodging providers (e.g. hotel or motel operators) collect transient lodging taxes by applying the local and statewide tax rate to each customer’s lodging charges. The lodging facility owner(s) remit the taxes to the local jurisdiction on the payment schedule required by the jurisdictions. Payment schedules and reporting requirements may vary among jurisdictions.

In general, local and statewide transient lodging taxes apply to tourists and local customers of overnight lodging facilities. The statewide TLT applies to the following lodging facilities (ORS 320.300(10)):

- Hotels and motels
- Bed and breakfast facilities
- RV sites in RV parks or campgrounds
- Resorts and inns
- Cabins
- Condominiums
- Short-term rental apartments and duplexes
- Vacation rental houses (added 1/1/2006 by House Bill 2197)
- Tent sites and yurts in private and public campgrounds (added 1/1/2006 by House Bill 2197)
- Any other dwelling unit, or portion of a dwelling unit, used for temporary human occupancy

The following types of facilities are exempt from the statewide lodging tax (ORS 320.308):

- Health care facilities, hospitals, long-term care facilities, and residential care facilities licensed, registered, or certified by Oregon Department of Human Services.
- Drug or alcohol abuse treatment facilities and mental health treatment facilities.
- Dwelling units that provide lodging to the public for less than 30 days in a calendar year. Example: a hunting lodge that is only open for a season shorter than 30 days.
- Emergency temporary shelter funded by a government agency.
- Nonprofit youth or church camps, nonprofit conference centers, and certain qualifying nonprofit facilities.
- Dwellings occupied by the same person for 30 consecutive days or more.

- Federal employees on federal business who pay for lodging with a credit card billed directly to a federal government agency.

## VARIATIONS IN TRANSIENT LODGING TAX REVENUE SHARING

There were two methods of jurisdictions receiving transient lodging tax revenue: (1) by individual jurisdictions levying their own tax or (2) by a county that levies a countywide tax and distributes revenues to jurisdictions within its boundaries. In all jurisdictions lodging operators collect TLT revenues and remit the revenues directly to a city or county for distribution.

Counties that levy TLT on behalf of their jurisdictions include: Multnomah, Washington, Lane, Klamath, and Lincoln Counties. Counties handle administration of the TLT differently. For instance, all jurisdictions in Washington County have a single TLT rate. Lane County levies an 8% tax except within local jurisdictions that levy their own TLT (e.g. Eugene, Springfield, Florence, and Cottage Grove). In these cities, the County levies a lower tax rate, and the County does not share TLT revenue with these cities.

## CHANGES TO THE LOCAL TRANSIENT LODGING TAX

The 2003 Oregon Legislature passed Housed Bill 2267, which was codified in ORS 320.300, resulting in the following changes to transient lodging taxes: (1) establishment of a 1% statewide tax on hotels, motels, and other overnight lodging facilities, and (2) requirement that pre-existing local levels of support for tourism continue, and (3) requirements about how new or increased local transient lodging taxes can be spent. This report focuses on local jurisdictions' spending of *local* transient lodging taxes and does not address how the statewide 1% transient lodging tax is spent.

The legislation that enabled the statewide lodging tax limited local jurisdictions' flexibility to direct revenue from a new lodging tax created or expanded after July 1, 2003. The legislation made the following changes, which are reviewed in greater detail in the following sections:

- **Spending revenue existing local TLT.** Jurisdictions with a local transient lodging tax as July 2, 2003 are required to maintain (or increase) the amount spent on tourism as a percent total net local TLT revenues.
- **Spending revenue from new TLT.** From July 2, 2003 forward, local governments must direct at least 70% of the *new* or *expanded* tax revenue to support tourism.

## RESTRICTIONS ON SPENDING EXISTING TLT REVENUES

The statutes guiding spending TLT revenue (ORS 320.345 and 320.350) restrict spending of TLT revenues from lodging taxes in effect prior to July 2, 2003 in the following ways:

- **Maintain share to TLT spent on tourism.** Local jurisdictions are required to maintain the share of local transient lodging tax used for tourism promotion<sup>4</sup> and tourism-related facilities<sup>5</sup> based on spending on or after July 2, 2003 (ORS 320.350(3)). For example, a city that spent 50% of their local TLT revenue to fund tourist-related facilities on July 1, 2003, may not spend less than 50% of local TLT revenue to fund tourist-related facilities in the future.
- **Honor agreements to increase spending on tourism.** Local jurisdictions that agreed (before July 2, 2003) to increase spending on tourism funded by the local lodging tax must raise the tax as agreed (ORS 320.350(3)).
- **Continue financing debt with TLT revenue.** A local jurisdiction that is financing debt with local transient lodging tax revenues on November 26, 2003 must continue to finance the debt until the retirement of the debt, including any refinancing of that debt. At the time of debt retirement, the tax must be eliminated or must comply with regulations for new or increased local lodging taxes (ORS 320.350(4)).
- **Maintain reimbursement rates to lodging providers.** Local jurisdictions are prohibited from decreasing the amount of reimbursement (as a percent of local transient lodging tax collected) allocated to lodging providers based on the amount reimbursement allowed on December 31, 2000 (ORS 320.345(1)). For example, a city that reimbursed transient lodging providers 3% of the local lodging tax collected may not decrease the collection reimbursement percentage below 3%.
- **Raise reimbursement rates lodging providers with increases in TLT rates.** Local jurisdictions that raised their TLT rate on or after January 1, 2001 are required to reimburse lodging providers at least 5% of all collected local TLT revenues, including revenues that would have been collected without the increase (ORS 320.345(3)). For example, if a city reimbursed lodging providers 3% of the local TLT collected and raised their local TLT rate from 7% to 8% after January 1, 2001, the city would need to increase the collection reimbursement to lodging providers from 3% to 5% of total collected local TLT revenues.

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<sup>4</sup> “Tourism promotion” means any of the following activities: (a) advertising, publicizing, or distributing information for the purpose of attracting and welcoming tourists; (b) Conducting strategic planning and research necessary to stimulate future tourism development; (c) Operating tourism promotion agencies; and (d) Marketing special events and festivals designed to attract tourists (ORS 320.300, Definitions).

<sup>5</sup> “Tourism-related facility” means: (a) a conference center, convention center or visitor information center; and (b) other improved real property that has useful life of 10 or more years and has a substantial purpose of supporting tourism or accommodating tourist activities (ORS 320.300, Definitions).

## RESTRICTIONS ON SPENDING NEW TLT REVENUES

New or increases in the local transient lodging tax approved on or after July 2, 2003 must meet the requirements described below:

- **Spending of new or increased revenue on tourism.** At least 70% of the net revenue from a *new* or *increased* local transient lodging tax must be used for tourism promotion and tourism-related facilities (including debt financing of tourism-related facilities). No more than 30% of the net revenue from a new or increased local transient lodging tax may be used for funding city or county services (i.e. transportation infrastructure, libraries, parks, and other services) (ORS 320.350(6)).
- **Using TLT to finance debt of tourism-related facilities.** Net revenue from new or increased local TLT can be used to finance or refinance debt of tourism-related facilities and to pay administrative costs involved in financing or refinancing that debt provided: (1) TLT revenue may be used for administrative costs only if the jurisdiction provides a collection reimbursement charge to lodging providers; and (2) after the debt is retired, the jurisdiction reduces the TLT rate by the amount the TLT rate was increased to finance or refinance the debt (ORS 320.350(5)).

## SPENDING ON TOURISM

The restrictions on spending existing or new TLT revenues are designed, in part, to maintain or increase the spending of TLT revenues on tourism, as a reinvestment in tourism. ORS 320.300 provides the following definitions of tourism and related activities:

“**Tourism**” means economic activity resulting from tourists.

“**Tourism promotion**” means any of the following activities:

- (a) Advertising, publicizing or distributing information for the purpose of attracting and welcoming tourists;
- (b) Conducting strategic planning and research necessary to stimulate future tourism development;
- (c) Operating tourism promotion agencies; and
- (d) Marketing special events and festivals designed to attract tourists.

“**Tourism promotion agency**” includes:

- (a) An incorporated nonprofit organization or governmental unit that is responsible for the tourism promotion of a destination on a year-round basis.
- (b) A nonprofit entity that manages tourism-related economic development plans, programs and projects.

(c) A regional or statewide association that represents entities that rely on tourism-related business for more than 50 percent of their total income.

**“Tourism-related facility”:**

(a) Means a conference center, convention center or visitor information center; and

(b) Means other improved real property that has a useful life of 10 or more years and has a substantial purpose of supporting tourism or accommodating tourist activities.

This chapter summarizes the results of the local transient lodging tax survey. Eighty-one jurisdictions responded to the survey. The chapter begins with a discussion of the survey response rate. It summarizes local variance in the administration of the TLT. The chapter concludes with a discussion of TLT revenues and the activities or programs the revenues were spent on.

## SURVEY RESPONSE

In 2007, 103 jurisdictions had a local transient lodging tax, with total TLT revenues of \$99.5 million. Eighty-one of these jurisdictions (79%) responded to this survey, accounting for 91% (\$90.9 million) of TLT revenue in 2007.

The response rate on this survey can be thought of in two ways: (1) the percentage of jurisdictions that respond; and (2) the percentage of transient lodging tax receipts represented by responding jurisdictions. We attempted to obtain responses from as many jurisdictions as possible but focused our follow-up efforts on jurisdictions with the most transient lodging tax revenues.

We divided the 103 jurisdictions receiving TLT revenue roughly into thirds based on their amount of TLT revenue: (1) jurisdictions with the majority of TLT (90% of revenues), (2) jurisdictions with moderate TLT revenues (8% of revenues), and (3) jurisdictions with small amounts of TLT revenue (2% of revenues). We prioritized follow-up calls based on these categories, making more attempts to contact with jurisdictions with greater TLT. However, all jurisdictions were contacted at least three times (once by email and twice by phone) and asked to complete the survey. Table A-1 in Appendix A shows a list of the jurisdictions within each category.

Table 3-1 shows survey responses based on these groups:

- **Jurisdictions with 90%** of TLT revenues accounted for \$89.4 million in TLT revenues in the fiscal years 2007, accounting for about 90% of local TLT collections. This group includes 34 jurisdictions, with TLT revenues ranging from \$17.5 million in TLT revenue for the City of Portland to \$503,000 for the City of Yachats. These jurisdictions had a 91% response rate.
- **Jurisdictions with 8%** of TLT revenues accounted for \$8.2 million in TLT revenues the fiscal years 2007 or about 8% of local transient lodging tax collections. This group includes 31 jurisdictions ranging from \$493,900 in Redmond to \$129,000 in Newberg. The survey response rate for jurisdictions in this group was 87%.
- **Jurisdictions with 2%** of TLT revenues accounted for \$1.9 million in TLT revenues in the fiscal years 2007 or about 2% of local transient

lodging tax collections. This group includes 38 jurisdictions ranging from \$128,800 in Hines to \$625 in Veneta. The survey response rate for jurisdictions in this group was 61%.

**Table 3-1. Survey response for all jurisdictions with TLT revenue**

<b>Share of all local TLT revenue</b>	<b>All Jurisd. with TLT</b>	<b>Completed Surveys</b>	<b>Non- responsive Jurisd.</b>	<b>Percent Complete</b>
90% of TLT revenues	34	31	3	91%
8% of TLT revenues	31	27	4	87%
2% of TLT revenues	38	23	15	61%
<b>All jurisdictions with TLT in 2007</b>	<b>103</b>	<b>81</b>	<b>22</b>	<b>79%</b>

Source: Dean Runyan Associates

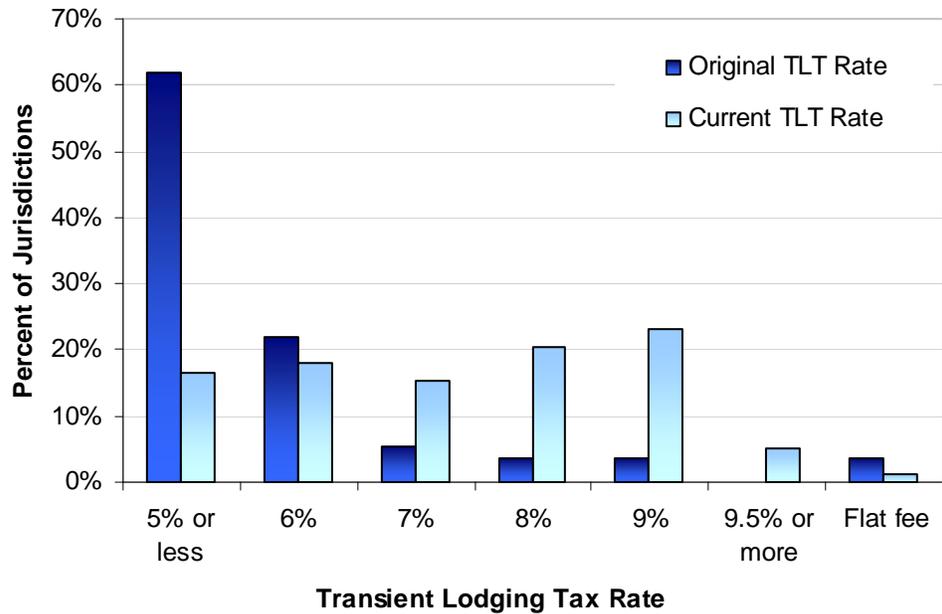
# ADMINISTRATION OF THE LOCAL TRANSIENT LODGING TAX

Jurisdictions vary in the administration of the local transient lodging tax. This section provides survey results about the administration of the local TLT: local TLT rates, rates of reimbursement for collection of TLT, exemptions to the TLT, and the jurisdiction’s decision making process for establishing new fees.

## LOCAL TRANSIENT LODGING TAX RATES

Figure 3-1 shows a summary of local transient lodging tax rates. The figure shows the current TLT rate and the original rate set by the jurisdiction. Jurisdictions first levied lodging taxes beginning in the early 1970’s. Jurisdictions generally set rates lower when they initially levy a lodging tax, raising tax rates over time. Nearly two-thirds of jurisdictions originally set their TLT rate at 5% or less. In 2007, TLT rates varied from less than 5% to more than 9.5%, with about 60% of jurisdictions levying a TLT of between 7% and 9%.

**Figure 3-1. Current and original local transient lodging tax rates**



Source: ECONorthwest Transient Lodging Tax Survey  
 Three jurisdictions did not provide their current TLT rate and 28 jurisdictions did not provide the original TLT rate.  
 The “others” charged a flat rate of \$1/room/night.

Table 3-2 shows how local transient lodging tax rates varied when originally levied and how they vary at current rates. When originally set, the range of local TLT rates was 2% to 9%, with a mean rate of 5.4%. Current TLT rates (in 2007), range from 1.5% to 11.5%, with a mean rate of 7.1%. TLT rates have increased over time, with more jurisdictions levying higher rates. However, few jurisdictions currently exceed a 9% TLT rate.

**Table 3-2 Variance in local transient lodging tax rates**

	<b>Original TLT Rate</b>	<b>Current TLT Rate</b>
Mean	5.4%	7.1%
Median	5.0%	7.0%
Mode	5.0%	9.0%
Minimum	2.0%	1.5%
Maximum	9.0%	11.5%

Source: ECONorthwest Transient Lodging Tax Survey  
 Three jurisdictions did not provide their current TLT rate  
 and 28 jurisdictions did not provide the original TLT rate.

Table 3-3 shows changes in the local transient lodging tax rates since the early 1970's. Twelve jurisdictions have increased their TLT rate since 2003, shown in **bold** on Table 3-3. Of these jurisdictions, Hermiston, Newport, and Redmond increased their TLT rate before July 1, 2003 (and are not subject to the same requirements to spend TLT revenue on tourism as jurisdictions that raised their TLT rate after July 1, 2003).

**Table 3-3. Historic local transient lodging tax rate changes**

Jurisdiction name	Current tax rate	First imposed		First Change		Second change		Third change		Fourth Change	
		Year	Rate	Year	Rate	Year	Rate	Year	Rate	Year	Rate
Albany	9.0%	1978	5.0%	1985	6.0%	1994	8.0%	1999	9.0%		
Ashland	7.0%	1975	5.0%	1979	6.0%	1986	7.0%				
Astoria	9.0%	1975	5.0%	1981	6.0%	1990	7.0%	2002	9.0%		
<b>Bend</b>	9.0%	1983	6.0%	1987	7.0%	2002	8.0%	2002	8.5%	<b>2003</b>	<b>9.0%</b>
Burns	9.0%	1980	5.0%	1994	9.0%						
Cannon Beach	6.0%	1986	2.0%	1992	5.0%	2002	6.0%				
Cascade Locks	7.0%	1982	5.0%	1993	7.0%						
Clatsop County	7.0%	1990	7.0%								
Corvallis	9.0%	1973	5.0%	1981	6.0%	1983	7.0%	1990	9.0%		
Cottage Grove	4.0%	1989	3.0%	1989	4.0%						
<b>Depoe Bay</b>	8.0%	1976	5.0%	1988	6.0%	1998	7.0%	<b>2003</b>	<b>8.0%</b>		
Deschutes County	7.0%	1975	5.0%	1980	6.0%	1988	7.0%				
Eugene	4.5%	1975	4.5%								
Florence	3.0%	1990	3.0%								
Grants Pass	9.0%	1982	5.0%	1985	6.0%	1994	7.0%	2001	8.0%	2002	9.0%
<b>Hermiston</b>	8.0%	1991		1994	5.0%	<b>2003</b>	<b>8.0%</b>				
<b>Hines</b>	8.0%	1980	5.0%	1999	7.0%	<b>2006</b>	<b>8.0%</b>				
Hood River County	8.0%	1984	5.0%	1991	6.0%	2001	8.0%				
Jefferson County	6.0%	1982	6.0%	2001	6.0%						
Keizer	6.0%	1998	6.0%								
<b>Klamath County</b>	8.0%	1979	6.0%	<b>2007</b>	<b>8.0%</b>						
LaGrande	5.0%	1978	5.0%								
Lake County	6.0%	1984	6.0%								
<b>Lakeside</b>	1.5%	1993	5.0%	2002	6.0%	<b>2003</b>	<b>7.5%</b>				
Lane County	8.0%	1974	5.0%	1993	8.0%						
<b>Lincoln County</b>	9.0%	1976	5.0%	1991	6.0%	<b>2008</b>	<b>9.0%</b>				
Madras	10.0%	1985	6.0%								
<b>Medford</b>	9.0%	1985	6.0%	2001	8.0%	<b>2006</b>	<b>9.0%</b>				
Multnomah County	11.5%	1972	9.0%	2000	11.5%						
<b>Newport</b>	9.5%	1976	5.0%	1995	7.0%	2003	8.0%	<b>2005</b>	<b>9.5%</b>		
North Bend	7.0%	1982	5.0%	1993	7.0%						
Oregon City	4.0%	1982	4.0%	1986	5.0%	1990	7.0%	1993	2.0%	1998	4.0%
Port Orford	6.0%	1990	6.0%								
Portland	11.5%	1972	9.0%	2000	11.5%						
<b>Prineville</b>	8.5%	1980	5.0%	1989	7.0%	2000	9.0%	2001	7.0%	<b>2003</b>	<b>8.5%</b>
<b>Redmond</b>	9.0%	1987	7.5%	<b>2003</b>	<b>9.0%</b>						
Reedsport	7.0%	1982	5.0%	1991	7.0%						
Rockaway Beach	7.0%	1980	5.0%	2001	7.0%						
Roseburg	8.0%	1982	5.0%	1988	6.0%	2000	7.0%	2002	8.0%		
Sweet Home	6.0%	1990	6.0%								
Union County	3.0%	1991	3.0%								
Wallowa County	5.0%	1994	5.0%								
Warrenton	9.0%	1993	7.0%	2002	9.0%						
<b>Washington County</b>	9.0%	1973	5.0%	1985	7.0%	<b>2006</b>	<b>9.0%</b>				
Wheeler	7.0%	1993	7.0%								
Wilsonville	5.0%	1975	5.0%								
Wood Village	6.0%	1975	5.0%	1979	6.0%						
Woodburn	9.0%	1991	6.0%	2001	9.0%						
Yachats	7.0%	1976	5.0%	1976	6.0%	2002	7.0%				

Source: ECONorthwest Transient Lodging Tax Survey

Note: Thirty-two jurisdictions did not answer this question

Note: Hermiston, Newport, and Redmond raised the city's TLT rate before July 1, 2003. Depoe Bay did not indicate whether they raised TLT rate before or after July 1, 2003, so we assumed that they raised the rate after July 1, 2003.

## REIMBURSEMENT FEE

Jurisdictions are required by ORS 320.305 to pay a reimbursement fee to vendors collecting the *statewide* TLT as compensation for the cost of collecting TLT. The reimbursement fee is 5% of the *statewide* TLT collected.

About three-quarters of jurisdictions reimburse vendors for the cost of collecting local TLT. Table 3-4 shows that nearly 60% of jurisdictions reimburse vendors 5% of TLT collections.

**Table 3-4. Reimbursement fee rates**

Rate	Jurisdictions	% of Total
5%	41	58%
More than 5%	6	8%
Less than 5%	6	8%
No fee	18	25%
Total	71	100%

Source: ECONorthwest: Transient lodging tax survey  
Ten jurisdictions did not answer this question.

ORS 320.345(3) requires jurisdictions to raise lodging provider reimbursement rates to at least 5% of all collected local TLT revenues. Of the twenty jurisdictions that responded to survey questions about historic TLT rate changes and reimbursement fee rates, all but one have a reimbursement rate of 5% or more to lodging providers. Appendix Table A-3 shows reimbursement rates and year of last change in TLT rate.

## TRANSIENT LODGING TAX EXEMPTIONS

Most jurisdictions exempt some types of lodging from the local transient lodging tax. The state exempts the following types of lodging from state lodging taxes (ORS 320.308): dwelling units in a hospital or health care facility, dwelling units in a drug or alcohol abuse treatment facility, dwelling units that used by the general public for less than 30 days per year, dwelling units funded through government agencies in response to an emergency, dwelling units at nonprofit facilities, and dwelling units occupied by the same person for 30 or more consecutive days. These exemptions were also common at the local level.

Table 3-5 summarizes the lodging tax exemptions allowed by local jurisdictions. More than two thirds of local jurisdictions had one or more exemption. About 57% of jurisdictions exempt units occupied by the same person for 30 or more consecutive days and 55% of jurisdictions exempt dwelling units rented by certain government employees for official business. Other common exemptions are: dwelling units where the rent per day was less than a set threshold (43%) such as \$2 per day; hospital and other rental facilities (27%); incidental rental of a private residence (25%); and where rent is paid on a monthly basis (23%).

**Table 3-5. Local transient lodging tax exemptions**

	<b>Jurisdictions</b>	<b>Percent of Exemptions</b>
<b>Local exemptions</b>	<b>44</b>	<b>100%</b>
Occupied for 30 or more consecutive days	25	57%
Certain gvmt. employees on official business	24	55%
Rent is less than a certain threshold	19	43%
Hospitals and other medical facilities	12	27%
Incidental rental of a private residence	11	25%
Rent is paid on a monthly basis	10	23%
Rent is paid by non-profit groups	6	14%
Other exemptions	6	14%
<b>Jurisdictions without local exemptions</b>	<b>23</b>	

Source: ECONorthwest: Transient lodging tax survey  
 Note: Fourteen jurisdictions did not answer this question.

## DECISION-MAKING

ECONorthwest asked jurisdictions about decision making processes for establishing new or increasing existing fees or taxes. Table 3-6 shows that over three quarters of jurisdictions make decisions about increasing or creating new fees or taxes by a vote of elected officials. Most of the jurisdictions that indicated an “other” process for establishing new or increased fees to taxes indicated a combination of public vote (for new taxes) and elected officials (for new fees).

**Table 3-6. Decision-making processes**

	<b>Jurisdictions</b>	<b>% of Total</b>
Vote by elected officials	53	76%
Public vote	8	11%
Other	9	13%
<b>Total</b>	<b>70</b>	<b>100%</b>

Source: ECONorthwest Transient Lodging Tax Survey  
 Note: Eleven jurisdictions did not answer this question.

# LOCAL TLT REVENUES AND EXPENDITURES

## CHANGES IN REVENUES

Local TLT revenues increased between fiscal years 2004 and 2007. Table 3-7 shows change in TLT revenues by region. Overall, TLT revenues grew by 31% or \$21.5 million in Oregon between 2004 and 2007, at an average annual rate of 9%.

TLT revenues increased in all regions. The Portland Area accounted for nearly half of local TLT revenue in Oregon in 2007 (\$44.6 million), with growth of \$12.2 million or 38%. The share of local TLT revenue collected in the Portland Area (relative to other regions in the State) increased by more than 2% over the three year period.

Jurisdictions at the Oregon Coast and in the Willamette Valley accounted for about 30% of local TLT collected across the State. Jurisdictions at the Oregon Coast collected \$15.3 million in local TLT revenues in Oregon in 2007, an increase of \$2.9 million or 24% since 2004. In the Willamette Valley, jurisdictions collected \$11.4 million in 2007, an increase of \$2.6 million or 30% since 2004.

**Table 3-7. Change in TLT revenues, fiscal years ending 2004 and 2007**

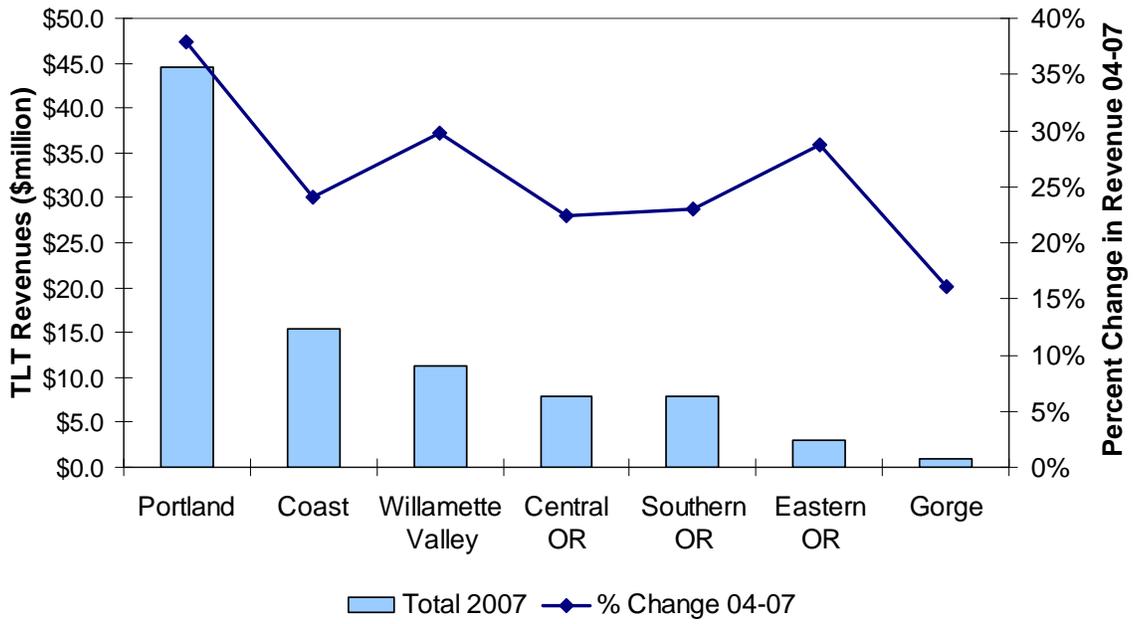
Tourism Region	Jurisd. with TLT	TLT Collections				Change 2004 - 2007		
		2004		2007		Amount	Percent	Share
		Revenue	Percent of Total	Revenue	Percent of Total			
Portland Area	14	\$32,352,399	47%	\$44,592,764	49%	\$12,240,365	38%	2.4%
Coast	21	\$12,356,815	18%	\$15,330,773	17%	\$2,973,959	24%	-0.9%
Willamette Valley	16	\$8,764,357	13%	\$11,367,624	13%	\$2,603,267	30%	-0.1%
Central OR	7	\$6,470,951	9%	\$7,922,198	9%	\$1,451,247	22%	-0.6%
Southern OR	9	\$6,348,693	9%	\$7,812,564	9%	\$1,463,870	23%	-0.6%
Eastern OR	10	\$2,283,618	3%	\$2,939,914	3%	\$656,296	29%	-0.1%
Gorge	4	\$814,019	1%	\$944,428	1%	\$130,409	16%	-0.1%
<b>Total</b>	<b>81</b>	<b>\$69,390,852</b>	<b>100%</b>	<b>\$90,910,265</b>	<b>100%</b>	<b>\$21,519,413</b>	<b>31%</b>	

Source: ECONorthwest Transient Lodging Tax Survey

Notes: Share is the change in the percent of total between 2004 and 2007. For example, the percent of total revenues in the Portland Area increased by about 2%, from 47% in 2004 to 49% in 2007.

Figure 3-2 shows change in TLT revenues and percent change in TLT revenues between 2004 and 2007. Figure 3-2 shows that all regions had an increase of at least 15% in TLT revenues over the three-year period. Portland had the largest increase in TLT revenue, followed by the Oregon Coast, Willamette Valley. Central and Southern Oregon had similar amounts of TLT revenue.

**Figure 3-2. Change in TLT revenues, fiscal years 2004 and 2007**



Source: ECONorthwest Transient Lodging Tax Survey

Local community reliance on TLT revenues and other tourist spending varies across the State. To varying degrees, tourism spending is intended to bring revenue into a community from outside sources. For example, the Oregon Coast has more overnight visitors relative to the number residents than other regions in Oregon. TLT revenues generally account for a larger share of the revenues of Coastal communities. Coastal communities may have a larger share of businesses that are dependent on tourism spending than in other regions. In addition, coastal communities may spend local TLT revenues differently than communities with more diverse economic bases.

Table 3-8 shows the amount of local TLT revenue per capita (i.e. local TLT revenue per resident) in 2004 and 2007. The Oregon Coast had the highest per capita revenue (\$122 per person) and the largest change per person over the three-year period (\$20 per person). Southern Oregon, Central Oregon, and the Columbia River Gorge had per capita revenue of \$26 to \$31 per person. The Willamette Valley had the lowest per capital TLT revenue in 2007 (\$12 per person).

Per capita TLT revenue grew in each region, implying that TLT revenue grew at least as fast as population growth. Some of the increase in TLT revenue may have resulted from jurisdictions that increased their TLT rate. The area with the smallest per capita TLT revenue growth was Central Oregon, some parts of which experienced some of the highest rates of population growth in the State over the 2004 to 2007 period.

**Table 3-8. Change in TLT revenues per capita, fiscal years 2004 and 2007**

Tourism Region	TLT Revenue per Capita		Change 04-07 per capita	
	FY 2004	FY 2007	Percent	
			Amount	Change
Coast	\$101	\$122	\$20.41	20%
Southern OR	\$27	\$31	\$3.91	15%
Central OR	\$25	\$26	\$0.64	3%
Gorge	\$23	\$26	\$2.23	10%
Portland Area	\$13	\$18	\$4.26	32%
Eastern OR	\$13	\$16	\$3.42	27%
Willamette Valley	\$10	\$12	\$2.34	24%

Source: ECONorthwest Transient Lodging Tax Survey

Table 3-9 shows change in TLT revenues by jurisdiction over the 2004 to 2007 period. The jurisdictions with the largest TLT revenues were: Portland, Multnomah County, Washington County, Lincoln City, Eugene, Deschutes County, and Bend.

**Table 3-9. Change in TLT collections by jurisdiction, fiscal years ending 2004 and 2007**

Jurisdiction	Current Tax Rate	TLT Collections		Change 2004 to 2007	
		FY 2004	FY 2007	Amount	Percent
Albany	9.0%	\$509,767	\$700,892	\$191,125	37%
Ashland	7.0%	\$1,309,013	\$1,559,062	\$250,049	19%
Astoria	9.0%	\$656,949	\$1,029,107	\$372,158	57%
Baker County	7.0%	\$311,582	\$384,940	\$73,358	24%
Bandon	6.0%	\$377,736	\$393,004	\$15,268	4%
Beaverton	9.0%	\$363,240	\$569,382	\$206,142	57%
Bend	9.0%	\$2,500,000	\$3,300,000	\$800,000	32%
Burns	9.0%	\$68,076	\$78,885	\$10,809	16%
Cannon Beach	6.0%	\$1,639,739	\$1,997,424	\$357,685	22%
Cascade Locks	7.0%	\$96,362	\$124,086	\$27,724	29%
Clackamas County	6.0%	\$2,026,615	\$2,745,500	\$718,885	35%
Clatsop County	7.0%	\$88,464	\$132,104	\$43,640	49%
Corvallis	9.0%	\$938,601	\$1,113,828	\$175,227	19%
Cottage Grove	4.0%	\$66,708	\$96,890	\$30,182	45%
Creswell	8.0%	\$21,746	\$22,423	\$677	3%
Depoe Bay	8.0%	\$329,152	\$377,881	\$48,729	15%
Deschutes County	7.0%	\$3,016,819	\$3,304,438	\$287,619	10%
Eugene	4.5%	\$1,298,847	\$1,671,706	\$372,859	29%
Fairview	6.0%	\$51,257	\$39,037	-\$12,220	-24%
Florence	3.0%	\$101,657	\$127,787	\$26,130	26%
Forest Grove	9.0%	\$40,523	\$53,807	\$13,284	33%
Gold Beach	6.0%	\$322,596	\$356,535	\$33,940	11%
Grants Pass	9.0%	\$914,311	\$1,046,935	\$132,624	15%
Gresham	6.0%	\$426,822	\$556,046	\$129,224	30%
Hermiston	8.0%	\$264,908	\$313,443	\$48,534	18%
Hines	8.0%	\$104,340	\$128,877	\$24,538	24%
Hood River	8.0%	\$465,900	\$577,969	\$112,069	24%
Hood River County	8.0%	\$240,423	\$224,554	-\$15,869	-7%
Jefferson County	6.0%	\$146,139	\$228,033	\$81,894	56%
Junction City	8.0%	\$7,852	\$9,181	\$1,329	17%
Keizer	6.0%	\$50,528	\$75,964	\$25,436	50%
Klamath County	8.0%	\$973,598	\$1,331,327	\$357,729	37%
Klamath Falls	8.0%	\$366,224	\$359,218	-\$7,006	-2%
LaGrande	3.0%	\$210,979	\$232,370	\$21,391	10%
Lake County	6.0%	\$70,536	\$104,506	\$33,970	48%
Lake Oswego	4.0%	\$409,530	\$614,591	\$205,061	50%
Lakeside	1.5%	\$35,428	\$39,335	\$3,906	11%
Lane County	8.0%	\$3,066,220	\$3,958,393	\$892,173	29%
Lebanon	9.0%	\$19,710	\$29,604	\$9,894	50%

Source: ECONorthwest Transient Lodging Tax Survey  
Note: One jurisdiction did not answer this question.

**Table 3-9 continued. Change in TLT collections by jurisdiction, fiscal years ending 2004 and 2007**

Jurisdiction	Current Tax Rate	TLT Collections		Change 2004 to 2007	
		FY 2004	FY 2007	Amount	Percent
Lincoln City	8.0%	\$2,833,086	\$3,396,382	\$563,296	20%
Lincoln County	6.0%	\$873,801	\$1,118,544	\$244,743	28%
Madras	10.0%	\$127,082	\$161,363	\$34,281	27%
Manzanita	7.0%	\$252,175	\$323,477	\$71,303	28%
Medford	9.0%	\$1,767,464	\$2,409,713	\$642,249	36%
Multnomah County	11.5%	\$12,350,219	\$16,722,307	\$4,372,088	35%
Newport	9.5%	\$1,711,220	\$2,158,039	\$446,819	26%
North Bend	7.0%	\$202,389	\$246,343	\$43,954	22%
Oakridge	8.0%	\$27,749	\$21,838	-\$5,911	-21%
Ontario	9.0%	\$435,041	\$602,280	\$167,239	38%
Oregon City	4.0%	\$32,241	\$49,178	\$16,937	53%
Pendleton	8.0%	\$573,252	\$807,754	\$234,502	41%
Port Orford	6.0%	\$32,615	\$44,750	\$12,135	37%
Portland	11.5%	\$13,324,850	\$17,455,687	\$4,130,837	31%
Prineville	8.5%	\$124,059	\$197,250	\$73,191	59%
Redmond	9.0%	\$404,786	\$507,582	\$102,796	25%
Reedsport	7.0%	\$146,042	\$172,824	\$26,782	18%
Rockaway Beach	7.0%	\$208,015	\$223,350	\$15,335	7%
Rogue River	6.0%	\$50,937	\$48,440	-\$2,497	-5%
Roseburg	8.0%	\$834,572	\$881,145	\$46,573	6%
Salem		\$1,706,114	\$2,394,765	\$688,651	40%
Sandy	3.0%	\$11,334	\$17,819	\$6,485	57%
Seaside	8.0%	\$2,079,542	\$2,600,236	\$520,694	25%
Sisters	8.0%	\$152,066	\$223,532	\$71,466	47%
Springfield	4.5%	\$562,437	\$756,944	\$194,507	35%
Sutherlin	5.0%	\$62,038	\$72,218	\$10,180	16%
Sweet Home	6.0%	\$13,885	\$18,488	\$4,603	33%
Tigard	9.0%	\$263,015	\$427,675	\$164,660	63%
Troutdale	7.0%	\$290,317	\$394,548	\$104,231	36%
Tualatin	9.0%	\$143,814	\$136,253	-\$7,561	-5%
Umatilla		\$18,933	\$16,130	-\$2,803	-15%
Union County	3.0%	\$124,290	\$143,448	\$19,158	15%
Veneta		\$5,933	\$5,345	-\$588	-10%
Waldport	7.0%	\$23,386	\$23,048	-\$338	-1%
Wallowa County	5.0%	\$172,216	\$231,786	\$59,570	35%
Warrenton	9.0%	\$31,626	\$48,008	\$16,382	52%
Washington County	9.0%	\$2,562,255	\$4,730,883	\$2,168,628	85%
Wheeler	7.0%	\$17,686	\$19,539	\$1,853	10%
Wilsonville	5.0%	\$263,082	\$267,651	\$4,569	2%
Wood Village	6.0%	\$67,701	\$97,870	\$30,169	45%
Woodburn	9.0%	\$205,178	\$223,712	\$18,534	9%
Yachats	7.0%	\$393,511	\$503,056	\$109,545	28%

Source: ECONorthwest Transient Lodging Tax Survey

Note: One jurisdiction did not answer this question.

Notes: Umatilla's local TLT is \$1 per room-night, Veneta's TLT rate is the same as Lane County's, and Salem did not report its current TLT rate.

Transient lodging tax revenues account for different percentages of jurisdictions' total revenue, depending on how important tourism is to the local economy. About half of jurisdictions provided information about total expenditures inclusive of all funds spent on all activities.

Table 3-10 shows TLT revenues as a percent of total revenues in fiscal years ending 2004 and 2007. The jurisdictions where TLT revenue accounted for the largest share of total revenue were generally small, coastal cities: Depoe Bay (20%), Lakeside (20%), Cannon Beach (16%), Newport (12%), and Hines (8%).

**Table 3-10. TLT as a percent of total revenues, by jurisdiction, fiscal years 2004 and 2007**

	FY 2004			FY 2007			FY 04 to 07 Change in Share of Total Rev
	Total Revenues	TLT Revenues	TLT % of Total Rev.	Total Revenues	TLT Revenues	TLT % of Total Rev.	
Depoe Bay	\$ 1,699,572	\$ 329,152	19.4%	\$ 1,853,597	\$ 377,881	20.4%	1.0%
Lakeside	\$ 160,677	\$ 35,428	22.0%	\$ 195,165	\$ 39,335	20.2%	-1.9%
Cannon Beach	\$ 6,272,351	\$ 1,639,739	26.1%	\$ 12,175,990	\$ 1,997,424	16.4%	-9.7%
Newport	\$ 16,590,071	\$ 1,711,220	10.3%	\$ 18,229,882	\$ 2,158,039	11.8%	1.5%
Hines	\$ 1,498,699	\$ 104,340	7.0%	\$ 1,722,269	\$ 128,877	7.5%	0.5%
Roseburg	\$ 12,221,835	\$ 834,572	6.8%	\$ 13,356,631	\$ 881,145	6.6%	-0.2%
Rockaway Beach	\$ 4,502,155	\$ 208,015	4.6%	\$ 5,051,900	\$ 223,350	4.4%	-0.2%
Medford	\$ 74,863,752	\$ 1,767,464	2.4%	\$ 58,799,021	\$ 2,409,713	4.1%	1.7%
Wood Village	\$ 2,212,523	\$ 67,701	3.1%	\$ 2,477,300	\$ 97,870	4.0%	0.9%
Wheeler	\$ 2,453,969	\$ 17,686	0.7%	\$ 569,572	\$ 19,539	3.4%	2.7%
North Bend	\$ 10,071,727	\$ 202,389	2.0%	\$ 7,233,279	\$ 246,343	3.4%	1.4%
Cascade Locks	\$ 3,194,958	\$ 96,362	3.0%	\$ 3,694,434	\$ 124,086	3.4%	0.3%
Troutdale	\$ 11,521,948	\$ 290,317	2.5%	\$ 13,196,574	\$ 394,548	3.0%	0.5%
Burns	\$ 1,013,046	\$ 68,076	6.7%	\$ 3,100,463	\$ 78,885	2.5%	-4.2%
Grants Pass	\$ 42,805,251	\$ 914,311	2.1%	\$ 41,595,013	\$ 1,046,935	2.5%	0.4%
Ashland	\$ 88,446,921	\$ 1,309,013	1.5%	\$ 84,422,628	\$ 1,559,062	1.8%	0.4%
Klamath County	\$ 66,478,386	\$ 973,598	1.5%	\$ 80,393,263	\$ 1,331,327	1.7%	0.2%
Corvallis	\$ 60,512,856	\$ 938,601	1.6%	\$ 69,469,854	\$ 1,113,828	1.6%	0.1%
Hermiston	\$ 23,418,829	\$ 264,908	1.1%	\$ 19,695,854	\$ 313,443	1.6%	0.5%
Eugene	\$ 101,475,000	\$ 1,298,847	1.3%	\$ 125,724,000	\$ 1,671,706	1.3%	0.0%
LaGrande	\$ 15,940,981	\$ 210,979	1.3%	\$ 19,782,866	\$ 232,370	1.2%	-0.1%
Port Orford	\$ 1,399,392	\$ 32,615	2.3%	\$ 3,965,633	\$ 44,750	1.1%	-1.2%
Hood River County	\$ 19,221,435	\$ 240,423	1.3%	\$ 20,054,445	\$ 224,554	1.1%	-0.1%
Washington County	\$ 362,347,634	\$ 2,562,255	0.7%	\$ 498,401,553	\$ 4,730,883	0.9%	0.2%
Woodburn	\$ 32,194,768	\$ 205,178	0.6%	\$ 25,202,992	\$ 223,712	0.9%	0.3%
Creswell	\$ 8,797,484	\$ 21,746	0.2%	\$ 3,171,762	\$ 22,423	0.7%	0.5%
Union County	\$ 22,910,990	\$ 124,290	0.5%	\$ 21,066,590	\$ 143,448	0.7%	0.1%
Clackamas County	\$ 434,894,005	\$ 2,026,615	0.5%	\$ 470,884,820	\$ 2,745,500	0.6%	0.1%
Albany	\$ 79,281,935	\$ 509,767	0.6%	\$ 129,828,903	\$ 700,892	0.5%	-0.1%
Florence	\$ 22,566,179	\$ 101,657	0.5%	\$ 23,688,298	\$ 127,787	0.5%	0.1%
Lake County	\$ 20,579,060	\$ 70,536	0.3%	\$ 22,300,038	\$ 104,506	0.5%	0.1%
Oakridge	\$ 4,027,828	\$ 27,749	0.7%	\$ 5,205,389	\$ 21,838	0.4%	-0.3%
Cottage Grove	\$ 21,225,822	\$ 66,708	0.3%	\$ 26,005,077	\$ 96,890	0.4%	0.1%
Clatsop County	\$ 41,339,994	\$ 88,464	0.2%	\$ 40,225,419	\$ 132,104	0.3%	0.1%
Keizer	\$ 21,376,000	\$ 50,528	0.2%	\$ 25,907,000	\$ 75,964	0.3%	0.1%
Sweet Home	\$ 14,614,337	\$ 13,885	0.1%	\$ 10,067,381	\$ 18,488	0.2%	0.1%
Sandy	\$ 8,764,179	\$ 11,334	0.1%	\$ 12,724,825	\$ 17,819	0.1%	0.0%

Source: ECONorthwest Transient Lodging Tax Survey

Note: Forty-four jurisdictions did not answer the questions necessary for this table.

Thirty-seven jurisdictions provided a projection for expected TLT revenues in fiscal year 2008. About half of jurisdictions projected increase in TLT revenue over fiscal year 2007, with the largest projected increases in Lane County (\$448,000), Multnomah County (\$221,000) and Medford (\$110,000). The remaining jurisdictions projected decreases in TLT revenues compared to fiscal year 2007, with the largest decreases in Corvallis (\$81,000), Albany (\$45,000), and Roseburg (\$36,000).

**Table 3-11. Comparison of projected TLT revenue in FY ending 2008 with actual revenue in FY ending 2007**

	TLT Rev. FY 2007	Projected TLT Rev. FY 2008	Projected Change	Projected Percent Change
Lane County	\$ 3,815,362	\$ 4,264,135	\$ 448,773	12%
Clackamas County	\$ 2,745,500	\$ 2,966,500	\$ 221,000	8%
Medford	\$ 2,409,713	\$ 2,520,000	\$ 110,287	5%
Deschutes County	\$ 3,304,438	\$ 3,340,811	\$ 36,373	1%
Hood River County	\$ 224,554	\$ 250,000	\$ 25,446	11%
Bandon	\$ 393,004	\$ 417,568	\$ 24,564	6%
Grants Pass	\$ 1,046,935	\$ 1,068,177	\$ 21,242	2%
Ashland	\$ 1,559,062	\$ 1,575,000	\$ 15,938	1%
Reedsport	\$ 172,824	\$ 180,000	\$ 7,176	4%
Troutdale	\$ 394,548	\$ 400,000	\$ 5,452	1%
Creswell	\$ 22,423	\$ 26,586	\$ 4,163	19%
Oakridge	\$ 21,838	\$ 25,000	\$ 3,162	14%
Keizer	\$ 75,964	\$ 78,300	\$ 2,336	3%
Umatilla	\$ 16,130	\$ 17,500	\$ 1,370	8%
Lakeside	\$ 39,335	\$ 40,000	\$ 665	2%
Cottage Grove	\$ 93,444	\$ 94,000	\$ 556	1%
Veneta	\$ 5,345	\$ 5,900	\$ 555	10%
Sweet Home	\$ 18,488	\$ 18,937	\$ 449	2%
Hermiston	\$ 313,443	\$ 313,443	\$ 0	0%
Wheeler	\$ 19,539	\$ 19,000	\$ (539)	-3%
Clatsop County	\$ 132,104	\$ 130,000	\$ (2,104)	-2%
Sandy	\$ 17,819	\$ 15,000	\$ (2,819)	-16%
Florence	\$ 119,724	\$ 115,000	\$ (4,724)	-4%
Oregon City	\$ 49,178	\$ 44,000	\$ (5,178)	-11%
Redmond	\$ 507,582	\$ 500,000	\$ (7,582)	-1%
Woodburn	\$ 223,712	\$ 215,000	\$ (8,712)	-4%
Madras	\$ 161,363	\$ 150,000	\$ (11,363)	-7%
Wood Village	\$ 97,870	\$ 85,000	\$ (12,870)	-13%
Burns	\$ 78,885	\$ 65,600	\$ (13,285)	-17%
North Bend	\$ 246,343	\$ 232,110	\$ (14,233)	-6%
Wilsonville	\$ 267,651	\$ 250,000	\$ (17,651)	-7%
Lincoln City	\$ 3,396,382	\$ 3,372,500	\$ (23,882)	-1%
Yachats	\$ 503,056	\$ 474,000	\$ (29,056)	-6%
Eugene	\$ 1,669,000	\$ 1,633,000	\$ (36,000)	-2%
Roseburg	\$ 881,145	\$ 845,000	\$ (36,145)	-4%
Albany	\$ 700,892	\$ 655,600	\$ (45,292)	-6%
Corvallis	\$ 1,113,828	\$ 1,032,490	\$ (81,338)	-7%

Source: ECONorthwest Transient Lodging Tax Survey

Note: Forty-four jurisdictions did not answer the questions necessary for this table.

Nine jurisdictions increased local lodging tax rates on or after July 2, 2003, including Klamath and Washington Counties. Due to revenue sharing agreements in these counties, when the county TLT rate increases, the effective rate for local jurisdictions within the county also increases.

Table 3-12 shows changes in TLT rates and change in local TLT revenue between fiscal years 2004 and 2007. Changes in TLT rates ranged from an increase of 0.5% in Bend to an increase of 2% in both Klamath and Washington Counties.

Local TLT revenues increased in each jurisdiction over the three year period, except for Klamath Falls and Tualatin, where TLT decreased by 2% and 5% respectively. The largest increase in TLT revenues was in Washington County, with an increase of \$2.1 million in revenues or 85%.

**Table 3-12. Change in TLT collections for jurisdictions that increased their TLT tax rate after July 2, 2003, fiscal years ending 2004 and 2007**

	Local TLT Rate			TLT Change FY 2004 to 2007		
	Before July 1, 2003	After July 1, 2003	Rate Change	Amount	Percent Change	Average Annual Growth of TLT
Bend	8.5%	9.0%	0.5%	\$800,000	32%	10%
Hines	7.0%	8.0%	1.0%	\$24,538	24%	7%
Klamath County	6.0%	8.0%	2.0%	\$357,729	37%	11%
Klamath Falls	6.0%	8.0%	2.0%	-\$7,006	-2%	-1%
Lakeside	6.0%	7.5%	1.5%	\$3,906	11%	4%
Lincoln County	6.0%	9.0%	3.0%	\$244,743	28%	9%
Medford	8.0%	9.0%	1.0%	\$642,249	36%	11%
Newport	8.0%	9.5%	1.5%	\$446,819	26%	8%
Redmond	7.5%	9.0%	1.5%	\$102,796	25%	8%
Washington County	7.0%	9.0%	2.0%	\$2,168,628	85%	23%
Beaverton	7.0%	9.0%	2.0%	\$206,142	57%	16%
Tigard	7.0%	9.0%	2.0%	\$164,660	63%	18%
Forest Grove	7.0%	9.0%	2.0%	\$13,284	33%	10%
Tualatin	7.0%	9.0%	2.0%	-\$7,561	-5%	-2%

Source: ECONorthwest Transient Lodging Tax Survey.

## LOCAL TLT EXPENDITURES

We asked jurisdictions to identify the programs, activities, events, facilities, activities, projects, services, and other related items that TLT revenue was spent on in 2004 and 2007. We categorized each program into nine categories.

- **General services** is for the provision of services that serve local residents such as law enforcement, other public safety, parks, road maintenance, library services, and other services. General services accounted for \$28.9 million or 38% of TLT spending in fiscal year 2007, down from 41% in 2004. Spending on general services increased by \$4.1 million or 17% over the three-year period.

- **Tourism facilities** includes facilities such as conference centers, visitor centers, and other facilities with a useful life of 10 or more years with a “substantial purpose of supporting tourism or accommodating tourist activities” (ORS 320.300(9)). Spending on tourism facilities accounted for \$22.4 million or 30% of TLT revenues in 2007, up from 27% in 2004. Spending on tourism facilities grew by \$5.8 million over the three-year period.
- **Tourism promotion and marketing** includes marketing entities and activities to promote the jurisdiction or events in the jurisdiction, such as advertising or marketing plans. Spending on tourism promotion and marketing accounted for \$13.9 million in 2007 or 18% of TLT revenues, an increase of \$3 million over the three-year period.
- **Arts, culture, and entertainment** is for local activities, such as theaters, choir groups, local museums, debt service on capital improvement that are used most frequently by local residents, and other activities. Spending in this category accounted for \$4.4 million in 2007 or 6%, an increase of \$1.3 million over the three-year period.
- **Economic development** activities include programs that promote local economic activities, such as business attraction and promotion, infrastructure projects (e.g., median strips), beautification projects, downtown redevelopment projects, or providing amenities (e.g., benches) in public areas. Spending on economic development accounted for \$3.2 million or 4% of TLT revenue in 2007.
- **Chambers of commerce** are organizations that promote business activity and may promote tourism. Spending on chambers of commerce accounted for \$1.3 million in 2007. Spending on chambers of commerce accounted for \$1.3 million or 2% of TLT revenue in 2007.
- **Events** include activities such as concerts, festivals, holiday celebrations, and activities that attract visitors and residents. Spending on events accounted for \$0.5 million in 2007. Spending on events accounted for \$0.5 million or 1% of TLT revenue in 2007.
- **Administration and overhead** includes administrative activities, such as accounting or TLT tax collection costs. Spending on administration accounted for \$0.3 million in 2007. Spending on administration and overhead accounted for \$0.3 million or less than 1% of TLT revenue in 2007.
- **Other** includes uses of TLT revenues that do not fit into the other categories, such as revenue sharing or ending fund balances. Other spending accounted for \$0.7 million in 2007. Spending on other activities accounted for \$0.7 million or 1% of TLT revenue in 2007.

Table 3-13 and Figure 3-3 show revenue spent on each of the nine categories. About 85% of local TLT expenditures were in the following categories: General Services (about 40% of expenditures), Tourism facilities (nearly 30% of expenditures), and Tourism marketing and promotion (about 18% of expenditures).

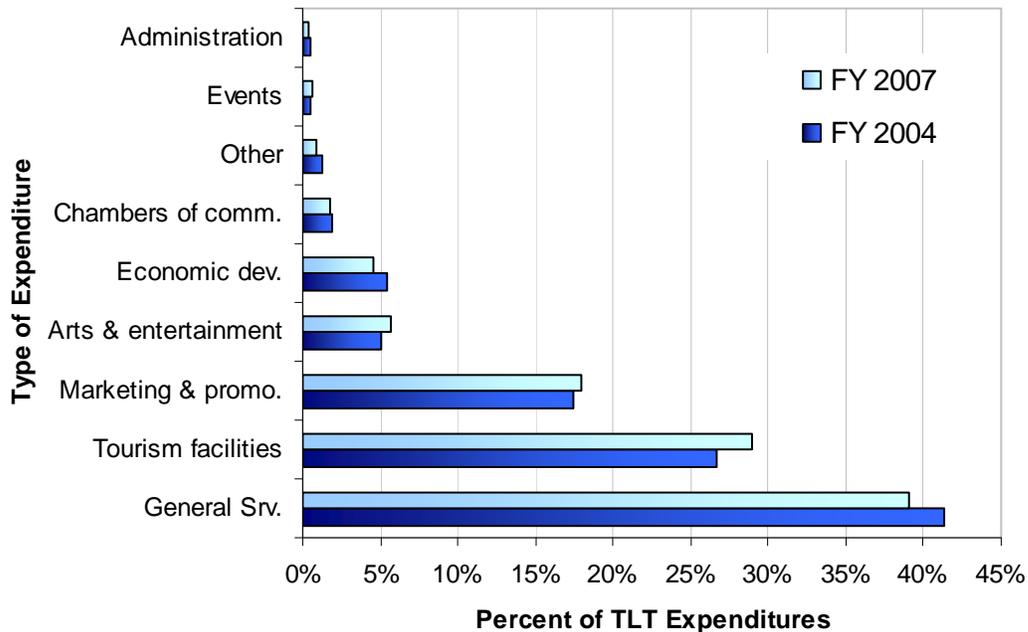
Spending increased in all categories, except Other and Administration / Overhead. The categories with the largest increases were: Tourism facilities (\$5.8 million or 35% increase), General services (\$4.5 million or 17% increase), Tourism marketing and promotion (\$3.0 million or 28% increase), and Arts, culture & entertainment (\$1.3 million or 41% increase).

**Table 3-13. TLT expenditures by program category, fiscal years 2004 and 2007**

Program category	FY 2004			FY 2007			Change in Revenue	
	Programs	Allocations	Percent	Programs	Allocations	Percent	Amount	Percent
General services	79	\$25,661,050	41%	78	\$30,148,071	39%	\$4,487,021	17%
Tourism facilities	32	\$16,523,158	27%	31	\$22,376,825	29%	\$5,853,666	35%
Tourism marketing & promotion	40	\$10,817,788	17%	41	\$13,870,125	18%	\$3,052,336	28%
Arts, culture, & entertainment	15	\$3,122,825	5%	17	\$4,397,013	6%	\$1,274,188	41%
Economic development	24	\$3,352,518	5%	32	\$3,507,240	5%	\$154,722	5%
Chambers of commerce	35	\$1,196,215	2%	35	\$1,340,412	2%	\$144,196	12%
Other	13	\$752,818	1%	12	\$705,255	1%	-\$47,563	-6%
Events	30	\$282,917	0%	30	\$530,901	1%	\$247,984	88%
Administration / Overhead	9	\$337,632	1%	5	\$272,459	0%	-\$65,173	-19%
<b>Total</b>	<b>277</b>	<b>\$62,046,922</b>	<b>100%</b>	<b>281</b>	<b>\$77,148,300</b>	<b>1</b>	<b>\$15,101,378</b>	

Source: ECONorthwest Transient Lodging Tax Survey  
 Note: Two jurisdictions did not answer this question.

**Figure 3-3. TLT expenditures by program category, fiscal years 2004 and 2007**



Source: ECONorthwest Transient Lodging Tax Survey

Prior to the enactment of ORS 320.300 and 320.350, State law did not provide substantial guidance on the use of TLT revenue. ORS 320.350 says that jurisdictions must spend 70% of the proceeds of new or increased (as of July 2, 2003) local TLT for tourism promotion or tourism related facilities. These restrictions do not apply to revenue resulting from local TLT taxes in place prior to July 2, 2003.

Table 3-14 shows TLT expenditures by program category by the expenditures' relationship to tourism, as defined in ORS 320.300. We separated expenditures into three broad categories:

- **Tourism-related** expenditures are for uses that have the substantial purpose of supporting tourism and tourists. These programs include tourism facilities<sup>3</sup>, activities or events that are likely to attract visitors from 50 miles or further, and tourism marketing and promotion.
- **Other economic development** expenditures are used for economic development purposes, such as beautification projects or business promotion.
- **Non-tourism** expenditures are for programs and services that serve local residents and do not have a substantial purpose of supporting tourism or accommodating tourist activities. These expenditures include city services, local events and facilities that primarily serve local residents, and administration and overhead costs.

**Table 3-14. TLT expenditures by program category, by relation to tourism, fiscal years 2004 and 2007**

Program category	FY 2004			FY 2007			Change in Revenue	
	Programs	Allocations	Percent	Programs	Allocations	Percent	Amount	Percent
<b>Tourism-related</b>								
Tourism facilities	32	\$16,523,158	58%	31	\$22,376,825	60%	\$5,853,666	35%
Tourism marketing & promotion	40	\$10,817,788	38%	41	\$13,870,125	37%	\$3,052,336	28%
Chambers of commerce	15	\$407,751	1%	15	\$469,150	1%	\$61,399	15%
Events	3	\$290,275	1%	3	\$245,845	1%	-\$44,430	-15%
Other	17	\$149,724	1%	16	\$399,329	1%	\$249,605	167%
Arts, culture, & entertainment	1	\$110,010	0%	1	\$133,171	0%	\$23,161	21%
Administration / Overhead	1	\$14,996	0%	1	\$74,070	0%	\$59,075	394%
<b>Subtotal</b>	<b>109</b>	<b>\$28,313,703</b>	<b>100%</b>	<b>108</b>	<b>\$37,568,516</b>	<b>100%</b>	<b>\$9,254,812</b>	<b>33%</b>
<b>Economic Development</b>								
Economic Development	24	\$3,352,518	81%	32	\$3,507,240	80%	\$154,722	5%
Chambers of commerce	20	\$788,464	19%	20	\$871,261	20%	\$82,797	11%
<b>Subtotal</b>	<b>44</b>	<b>\$4,140,981</b>	<b>100%</b>	<b>52</b>	<b>\$4,378,501</b>	<b>100%</b>	<b>\$237,520</b>	<b>6%</b>
<b>Non-tourism</b>								
General services	79	\$25,661,050	87%	69	\$30,148,071	86%	\$4,487,021	17%
Arts, culture, & entertainment	14	\$3,012,815	10%	16	\$4,263,842	12%	\$1,251,027	42%
Other	10	\$462,543	2%	9	\$459,410	1%	-\$3,133	-1%
Administration / Overhead	8	\$322,636	1%	3	\$198,389	1%	-\$124,247	-39%
Events	13	\$133,193	0%	13	\$131,572	0%	-\$1,621	-1%
<b>Subtotal</b>	<b>124</b>	<b>\$29,592,237</b>	<b>100%</b>	<b>110</b>	<b>\$35,201,284</b>	<b>100%</b>	<b>\$5,609,047</b>	<b>19%</b>
<b>Total</b>	<b>277</b>	<b>\$62,046,922</b>		<b>270</b>	<b>\$77,148,300</b>		<b>\$15,101,378</b>	<b>57%</b>

Source: ECONorthwest Transient Lodging Tax Survey  
 Note: Two jurisdictions did not answer this question.

<sup>3</sup> ORS 320.300 defines tourism related facility as a conference center, convention center, visitor center, or other facilities with the substantial purpose of supporting tourism or accommodating tourist activities.

Spending of local TLT revenues on tourism grew faster than spending on economic development or non-tourism. Overall, spending on tourism-related programs grew by \$9.2 million or 33% over the 2004 to 2007 period. Spending on non-tourism activities grew by \$5.6 million (19%) and economic development spending grew by \$0.2 million (6%).

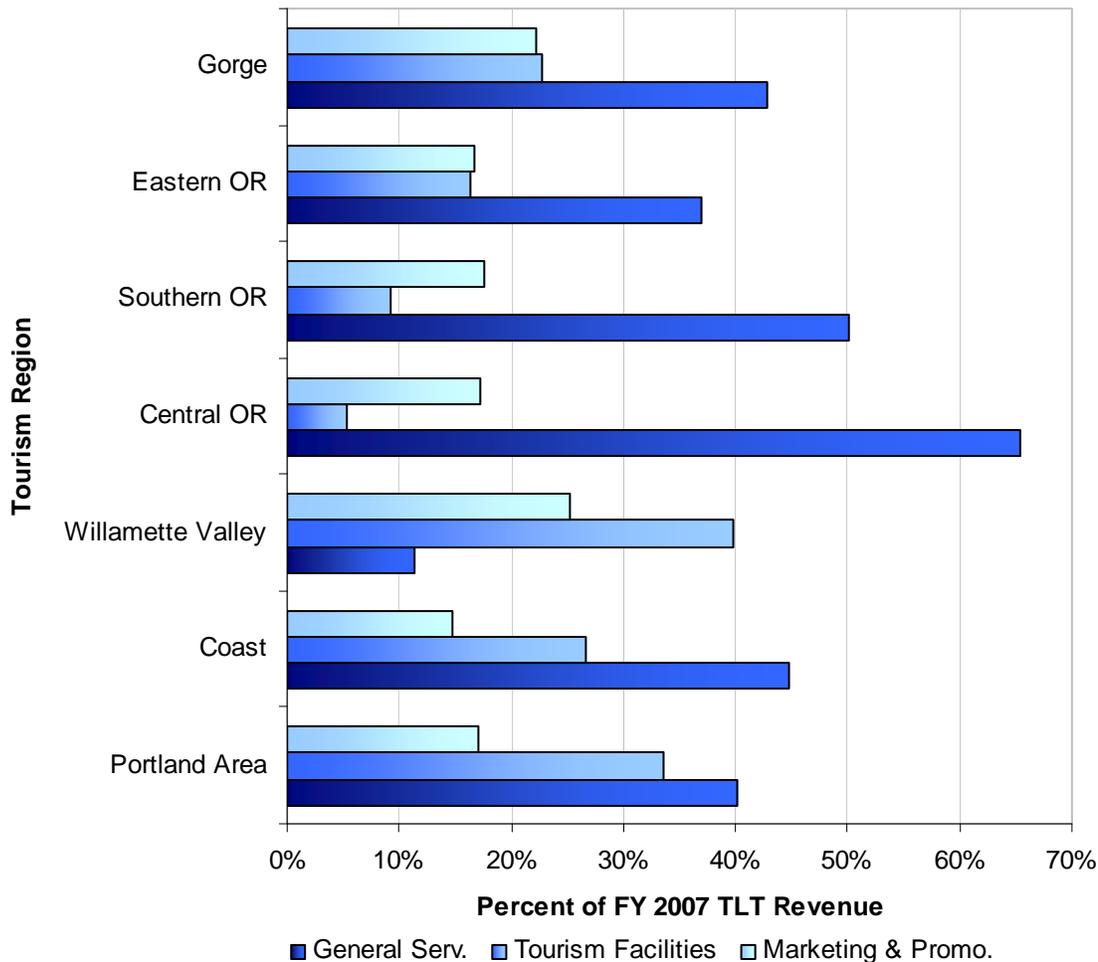
Tourism, economic development, and non-tourism activities are not mutually exclusive categories. Tourism is influenced by the quality of life in a community and quality of life is influenced by a vibrant tourism economy. A community with a higher quality of life and higher amenities is likely to attract more tourists. Smaller communities with more tourists are likely to have more diverse businesses and other amenities that local residents use. Expenditures that we categorized as economic development or non-tourism may not have the purpose of directly attracting tourism but may indirectly support tourism.

- **City services and tourism are interrelated in some communities.** State statutes clearly limit spending of revenues of new TLT rate increases on city services. However, the availability of these services is essential to tourism. People are unlikely to visit an area perceived to be unsafe or that does not have adequate municipal water or sanitary sewer service. On the other hand, some communities that rely heavily on TLT revenues and tourists might have a difficult time providing even basic services to residents if there was no tourism contribution to the economy.
- **A variety of businesses and amenities is important for promoting tourism.** An area with a strong tourism economy is likely to have more amenities, such as restaurants, shopping opportunities or cultural activities, which generally serve local residents. These amenities may make a community more attractive to visitors. While expenditures to create amenities are not counted as tourism-related, the amenities may be important to promoting tourism.
- **Venues and events encourage tourism.** The statutes consider a facility tourism related if it “has a substantial purpose of supporting tourism or accommodating tourist activity” (ORS 320.300(9)(b)). Some facilities that serve local residents may be important to tourism promotion. For instance, most of the people that use a sports stadium may live within 50-miles of the stadium (and not qualify as a tourist, according to the definitions in ORS 320.300) but the stadium may also attract and serve tourists. ORS 320 does not define “substantial purpose.”

Jurisdictions in all regions of the State spent between 70% and 90% of TLT revenues in 2007 on three activities: general services, tourism facilities, and tourism marketing and promotion. Figure 3-4 shows TLT expenditures by region for these categories as a percent of total TLT revenues:

- Jurisdictions in Central and Southern Oregon spent the most TLT revenue on general services (50% or more of TLT) and the least on tourism facilities (less than 10% of TLT).
- Jurisdictions in the Willamette Valley spent the most revenue on tourism facilities (40% of TLT) and the least on general services (5% of TLT).
- Jurisdictions in the Portland Area spent similar amounts on general services (40% of TLT) and on tourism facilities (34% of TLT).

**Figure 3-4. TLT expenditures by region for general services, tourism facilities, and marketing and promotion**



Source: ECONorthwest Transient Lodging Tax Survey

Table 3-15 shows change in TLT expenditures for jurisdictions that increased their TLT rate after July 2, 2003. These jurisdictions' expenditure patterns were similar to expenditures by all jurisdictions in the survey: the majority of expenditures in 2007 was for general services (57%), tourism facilities (16%) and marketing and tourism promotion (14%). Spending on general services grew by about \$2 million, a 29% increase over spending in 2004. Spending on tourism facilities also grew by about \$2.1 million, increasing spending on tourism facilities by nearly 500%.

**Table 3-15. TLT expenditures by program category for jurisdictions that that increased their TLT tax rate after July 2, 2003, fiscal years ending 2004 and 2007**

Program category	FY 2004		FY 2007		Change in Revenue	
	Allocations	Percent	Allocations	Percent	Amount	Percent
General services	\$7,021,593	63%	\$9,066,126	57%	\$2,044,534	29%
Tourism facilities	\$427,995	4%	\$2,525,141	16%	\$2,097,146	490%
Marketing & tourism promotion	\$1,644,590	15%	\$2,229,389	14%	\$584,799	36%
Economic development	\$1,566,820	14%	\$1,476,078	9%	-\$90,742	-6%
Other	\$361,911	3%	\$388,316	2%	\$26,405	7%
Chambers of commerce	\$141,450	1%	\$169,447	1%	\$27,997	20%
Events		0%	\$90,000	1%	\$90,000	
<b>Total</b>	<b>\$11,164,359</b>	<b>100%</b>	<b>\$15,944,497</b>	<b>100%</b>	<b>\$4,780,139</b>	<b>43%</b>

Source: ECONorthwest Transient Lodging Tax Survey



# Conclusions

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The purpose of the survey of local transient lodging tax was to examine the role of TLT revenues in relation to overall local jurisdictional budgets and the variety of local and regional programs TLT receipts fund in whole or in part, across the state currently and after the passage of HB 2267. Through conducting the survey and follow-up calls and analyzing the data, we came to the following conclusions about TLT collections and use over the past three years.

- **Local TLT rates increased over time.** Most jurisdictions have raised their TLT rate since it was originally imposed. Most jurisdictions started with local TLT rates of 6% or less. Currently, most jurisdictions have a TLT rate of 7% to 9%.
- **Local TLT rates may top-out at 9%.** Few jurisdictions have local TLT rates higher than 9%. It may be that 9% is as high a TLT rate as most jurisdictions are willing (or politically able) to charge. Most jurisdictions did not begin increasing their TLT rate to 9% prior to 2000 (with the exception of Portland and Multnomah County, where the TLT rate was 9% starting in the early 1970's).

Prior to the passage of HB 2267, jurisdictions had substantial incentive to raise TLT rates to fund general services. Half of the jurisdictions with TLT rates of 9% or more raised their rate since the passage of HB 2267. This suggests that jurisdictions may be raising rates to fund tourism related projects.

- **Few jurisdictions made substantial changes in TLT expenditures since the statutes took effect.** The survey covered the three-year period since the statutes guiding TLT expenditures took effect on July 2, 2003. Only 12 jurisdictions that levy a local TLT increased their TLT rates since the statutes took effect on July 2, 2003. TLT expenditures in these jurisdictions are similar to statewide patterns, except that the amount spent on tourism-facilities increased proportionately more in these 12 jurisdictions than the state average. This spending pattern suggests that the effect of the statute is reinvestment of money generated primarily from tourism to fund facilities that increase or otherwise encourage the role of tourism in the local economy. To the extent that this reinvestment of revenues may have been the intent of the law, the statutes appear to be doing what they were intended to do.
- **Jurisdictions spend most TLT revenues on services, tourism facilities, or tourism promotion.** More than 85% of TLT expenditures were in the following categories: General services (about 40% of expenditures), Tourism facilities (nearly 30% of expenditures), and Tourism marketing and promotion (about 18% of expenditures). These categories had the largest increase in expenditures over the 2004 to 2007 period, both in absolute terms and as a percent increase: Tourism facilities (\$5.8 million

or 35% increase), General services (\$4.5 million or 17% increase), Tourism marketing and promotion (\$3.0 million or 28% increase).

These spending patterns suggest that jurisdictions are spending local TLT revenue both to support local infrastructure and investing in tourism facilities or promotion. The percentage increase in spending was larger for tourism facilities and tourism marketing and promotion than for general services, indicating that jurisdictions have increased investment in tourism. This change in spending may be an indication of a long-term trend of increased investment in tourism-related expenditures and slower growth in TLT expenditures used to fund general services. Even though most jurisdictions have not raised TLT rates since 2003, TLT revenues and their contribution to local budgets have continued to grow in nearly all jurisdictions. Some portion of this growth may be attributed to tourism promotion, amenities and availability of tourism-related facilities.

- **Spending on tourism-related activities grew faster than non-tourism spending.** Spending on tourism-related programs grew by \$9.2 million or 33% over the 2004 to 2007 period.. Spending on non-tourism activities grew by \$5.6 million (19%) and economic development spending grew by \$0.2 million (6%). The greater growth in spending on tourism-related activities supports the conclusion that jurisdictions are investing more on tourism. With the limited time-frame of the study (data covering only three years), it is difficult to attribute the growth in tourism spending on any single factor but it is probable that some portion of the increase can be attributed to the changes in the statutes governing TLT expenditures.
- **Spending varied among regions.** While the majority of spending in all regions was in the categories of general services, tourism facilities, and tourism marketing, the proportion of TLT revenues spent by category varied across regions in Oregon. Use of local TLT revenues to fund general services was highest in Central Oregon, Southern Oregon, the Oregon Coast, and the Columbia River Gorge. Jurisdictions in these regions may be more dependent on tourism and TLT revenues to fund basic services, as well as funding and promoting tourism.
- **Jurisdictions' interpretation of the statutes that define tourism and tourism-related spending vary.** Jurisdictions have different interpretations of tourism and what constitutes tourism-related activities. Respondents of the survey categorized expenditures on some activities as tourism-related, even though the activities did not meet the statutory definitions of tourism-related activities.<sup>4</sup>
  - **Economic development.** Some jurisdictions considered spending on economic development projects, such as beautification projects,

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<sup>4</sup> ORS 320.300 defines tourism promotion as advertisements or publicity with the purpose of attracting and welcoming tourists. The statute defines tourism facilities as a conference center, convention center, visitor information center, or other improved real property that has a useful life of 10 or more years and has a substantial purpose of supporting tourism or accommodating tourist activities.

business improvement projects, or chambers of commerce, as spending on tourism. The statutes do not include these types of economic development activity in the definitions of tourism-related spending.

- **Public facilities.** Some public facilities may primarily serve local residents but may also be important to tourism promotion, such as event centers or a sports stadium. Some jurisdictions classify expenditures on these facilities as tourism. The statutes define tourism-facilities as conference center, convention center, visitor center, and other facilities with a substantial purpose of supporting or accommodating tourist activities. The statute does not define “substantial purpose.”
- **TLT data is not readily available.** Most jurisdictions had difficulty assembling the TLT data requested by the survey. The information that we collected sometimes conflicted with the survey conducted annually by Dean Runyan Associates. There are several reasons for the difficulty in obtaining local TLT data and the variances from the survey by Dean Runyan Associates: (1) the people we spoke to are often from the finance department and not knowledgeable about local TLT; (2) the people that are knowledgeable about local TLT do not have easy access to the financial information needed to report TLT revenues and expenditures; and (3) collection and distribution of TLT revenues is complex, often involving several governments (e.g., jurisdictions that collect TLT on behalf of others) and interaction between government and multiple non-governmental agencies (e.g., a city granting funds to the chamber of commerce and other agencies or nonprofits).
- **TLT revenues are often passed onto third party agencies.** Many cities had difficulty determining whether TLT revenue was spent on tourism-related activities because the revenue was passed onto a third-party agency, such as the chamber of commerce or an organization that organizes events. The lack of information will make it difficult for cities to determine whether they are complying with State statutes as they raise TLT rates.
- **Future studies of the use of local TLT revenues.** The Oregon Tourism Commission may want to consider conducting further research about the use of local TLT revenues. Areas for further research may include:
  - **Long-term effects of the new statutes.** The Commission may want to examine the long-term effects of changes to ORS 320. The Commission may want to consider conducting the survey of local TLT revenues and expenditures on a regular basis, possibly at two-year intervals. This information would provide the Commission with longitudinal data to understand changes in TLT revenues and expenditures and, if coupled with an outreach and educational component, could improve jurisdictions’ understanding of the statutes.

- **In-depth study of the use of TLT revenues.** The Commission may want to conduct further studies to gain a more in-depth understanding of the use of TLT revenues. One of the shortcomings of this study is that it focused on finding out the amount of local TLT revenues and expenditures, information often available to city administrative staff. The study did not involve talking with the departments or agencies (often outside organizations such as a chamber of commerce) that spent the money to determine how the TLT funds were used in detail.

If the Commission wants to understand expenditures at this level of detail, a different study methodology may be appropriate. One approach would be to conduct case studies, where a subset of jurisdictions that levy TLT would be selected and detailed interviews would be conducted with stakeholders that are knowledgeable about the uses of TLT revenues. The challenge to this approach would be in selecting jurisdictions that represent a cross-section of Oregon communities. The case studies could also examine the relationship between lodging tax rates and expenditures and other local taxes (e.g., property taxes) for non-tourism related expenditures.

# Additional Data

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This appendix provides more detailed data than was presented in the report. The data in this appendix is presented as jurisdictions reported. It is probable there are errors or omissions but we have attempted to eliminate or document as many of these issues as possible.

Table A-1 shows local transient lodging tax revenue by jurisdiction in 2007. This information was provided by Dean Runyan Associates and is considered preliminary. Table A-1 groups jurisdictions into three categories: (1) jurisdictions with the majority of TLT (90% of revenues), (2) jurisdictions with moderate TLT revenues (8% of revenues), and (3) jurisdictions with small amounts of TLT revenue (2% of revenues). We prioritized follow-up calls based on the amount of TLT revenue a jurisdiction collected, focusing on jurisdictions with the most TLT revenue. Jurisdictions with yellow highlighting indicates jurisdictions that did not respond to ECONorthwest's Local Transient Lodging Tax Survey.

**Table A-1. Transient lodging tax revenue reported by Dean Runyan Associates by jurisdiction, 2007**

Jurisdiction	Total TLT Revenues	% of TLT Revenues	Jurisdiction	Total TLT Revenues	% of TLT Revenues
<b>90% of TLT revenues</b>	<b>\$89,442,643</b>	<b>89.9%</b>	<b>8% of TLT revenues continued</b>		
Portland	\$17,455,687	17.5%	Woodburn	\$223,712	0.2%
Multnomah County	\$16,701,578	16.8%	Sisters	\$223,532	0.2%
Washington County	\$6,479,931	6.5%	Cottage Grove	\$212,949	0.2%
Lincoln City	\$3,557,137	3.6%	Forest Grove	\$199,187	
Eugene	\$3,470,450	3.5%	Prineville	\$197,250	0.2%
Deschutes County	\$3,304,438	3.3%	<b>McKenzie</b>	<b>\$173,226</b>	<b>0.2%</b>
Bend	\$3,295,812	3.3%	Reedsport	\$172,674	0.2%
Clackamas County	\$2,776,897	2.8%	Madras	\$171,827	0.2%
Seaside	\$2,595,978	2.6%	<b>Brookings</b>	<b>\$170,683</b>	<b>0.2%</b>
Medford	\$2,409,713	2.4%	Union County	\$143,448	0.1%
Salem	\$2,393,512	2.4%	Clatsop County	\$134,859	0.1%
Newport	\$2,271,620	2.3%	<b>Newberg</b>	<b>\$129,383</b>	<b>0.1%</b>
Cannon Beach	\$1,997,424	2.0%	<b>2% of TLT revenues</b>	<b>\$1,895,142</b>	<b>1.9%</b>
<b>Hillsboro</b>	<b>\$1,896,375</b>	<b>1.9%</b>	Hines	\$128,877	0.1%
Beaverton	\$1,653,593	1.7%	Cascade Locks	\$124,086	0.1%
Springfield	\$1,597,385	1.6%	<b>Gearhart</b>	<b>\$119,425</b>	<b>0.1%</b>
Tigard	\$1,575,697	1.6%	Lake County	\$110,939	0.1%
Ashland	\$1,558,029	1.6%	King City	\$113,588	
Klamath County	\$1,331,327	1.3%	Grant County	\$98,403	0.1%
Lincoln County	\$1,118,544	1.1%	Wood Village	\$97,870	0.1%
Corvallis	\$1,095,330	1.1%	<b>Garibaldi</b>	<b>\$93,324</b>	<b>0.1%</b>
Grants Pass	\$1,051,164	1.1%	Creswell	\$82,442	0.1%
Astoria	\$1,028,982	1.0%	Burns	\$78,885	0.1%
Roseburg	\$881,145	0.9%	Keizer	\$75,963	0.1%
Pendleton	\$724,429	0.7%	Sutherlin	\$73,365	0.1%
Albany	\$700,911	0.7%	<b>Shady Cove</b>	<b>\$65,150</b>	<b>0.1%</b>
Lake Oswego	\$614,594	0.6%	Oregon City	\$51,546	0.1%
Ontario	\$606,998	0.6%	Oakridge	\$50,849	0.1%
Hood River	\$577,969	0.6%	Rogue River	\$48,440	0.0%
<b>The Dalles</b>	<b>\$561,791</b>	<b>0.6%</b>	<b>Coburg</b>	<b>\$48,169</b>	<b>0.0%</b>
Gresham	\$555,053	0.6%	Port Orford	\$44,579	0.0%
<b>Coos Bay</b>	<b>\$553,678</b>	<b>0.6%</b>	<b>Sublimity</b>	<b>\$40,299</b>	<b>0.0%</b>
Lane County	\$546,415	0.5%	Lakeside	\$39,335	0.0%
Yachats	\$503,056	0.5%	Fairview	\$39,037	0.0%
<b>8% of TLT revenues</b>	<b>\$8,207,577</b>	<b>8.2%</b>	<b>Enterprise</b>	<b>\$38,908</b>	<b>0.0%</b>
Redmond	\$492,744	0.5%	Lebanon	\$30,378	0.0%
Tualatin	\$469,795		<b>Phoenix</b>	<b>\$26,994</b>	<b>0.0%</b>
Bandon	\$434,033	0.4%	Junction City	\$25,862	0.0%
Baker County	\$384,940	0.4%	<b>Dunes City</b>	<b>\$23,693</b>	<b>0.0%</b>
Depoe Bay	\$365,189	0.4%	Waldport	\$23,048	0.0%
Gold Beach	\$356,535	0.4%	Wheeler	\$19,539	0.0%
Troutdale	\$340,617	0.3%	Sweet Home	\$18,488	0.0%
Warrenton	\$316,060	0.3%	Sandy	\$17,819	0.0%
<b>Tillamook</b>	<b>\$315,749</b>	<b>0.3%</b>	Umatilla	\$15,977	0.0%
Manzanita	\$313,474	0.3%	<b>Westfir</b>	<b>\$9,551</b>	<b>0.0%</b>
Hermiston	\$313,443	0.3%	Winston	\$8,877	0.0%
Florence	\$296,910	0.3%	Talent	\$4,779	0.0%
Wilsonville	\$267,651	0.3%	Heppner	\$3,951	0.0%
North Bend	\$245,487	0.2%	<b>Metolius</b>	<b>\$2,082</b>	<b>0.0%</b>
LaGrande	\$232,370	0.2%	Veneta	\$625	0.0%
Wallowa County	\$231,786	0.2%	Klamath Falls	unknown	
Jefferson County	\$228,022	0.2%	<b>All jurisdictions with</b>		
Rockaway Beach	\$225,632	0.2%	<b>TLT in 2007</b>	<b>\$99,545,362</b>	<b>100.0%</b>
Hood River County	\$224,410	0.2%			

Source: Dean Runyan Associates, preliminary TLT revenues by jurisdiction in 2007

Note: Yellow shading indicates jurisdictions that did not respond to ECONorthwest's Local Transient Lodging Tax Survey. The Dean Runyan Associates' survey did not include Klamath Falls in 2007.

Table A-2 presents a comparison of the results of the Transient Lodging Tax Survey with Dean Runyan Associates' survey, comparing revenues for 2007. We expected to find some difference in reporting of TLT revenues because of the complexity of reporting TLT revenues.

However, there are a number of jurisdictions where the Transient Lodging Tax Survey found substantially different TLT revenues than Dean Runyan Associates. The jurisdictions with the biggest differences are Lane County, Warrenton, Tualatin, Springfield, Beaverton, Tigard, Washington County, and Eugene. Most of these differences are in jurisdictions in Lane County and Washington County. The likely reasons for the difference is confusion about the revenue sharing agreements between the counties and cities. We reported the amount of TLT revenue that was allocated to each jurisdiction (rather than the total amount collected by the jurisdiction or collected within the jurisdiction's boundaries). We verified the amount to TLT revenues reported by the jurisdictions in Lane County and Washington County.

**Table A-2. Comparison of TLT revenue reported by Dean Runyan Associates by with Transient Lodging Tax Survey Results, 2007**

<b>Jurisdiction Name</b>	<b>TLT Survey, 2007 Rev.</b>	<b>Dean Runyan 2007</b>	<b>Difference</b>
Lane County	\$3,958,393	\$546,415	\$3,411,978
Pendleton	\$807,754	\$724,429	\$83,325
Troutdale	\$394,548	\$340,617	\$53,931
Multnomah County	\$16,722,307	\$16,701,578	\$20,729
Corvallis	\$1,113,828	\$1,095,330	\$18,497
Redmond	\$507,582	\$492,744	\$14,838
Depoe Bay	\$377,881	\$365,189	\$12,692
Manzanita	\$323,477	\$313,474	\$10,003
Veneta	\$5,345	\$625	\$4,720
Seaside	\$2,600,236	\$2,595,978	\$4,258
Bend	\$3,300,000	\$3,295,812	\$4,188
Salem	\$2,394,765	\$2,393,512	\$1,253
Ashland	\$1,559,062	\$1,558,029	\$1,033
Gresham	\$556,046	\$555,053	\$993
North Bend	\$246,343	\$245,487	\$856
Port Orford	\$44,750	\$44,579	\$171
Umatilla	\$16,130	\$15,977	\$153
Reedsport	\$172,824	\$172,674	\$150
Hood River County	\$224,554	\$224,410	\$144
Astoria	\$1,029,107	\$1,028,982	\$125
Jefferson County	\$228,033	\$228,022	\$11
Keizer	\$75,964	\$75,963	\$1
Hines	\$128,877	\$128,877	\$0
Deschutes County	\$3,304,438	\$3,304,438	\$0
Cascade Locks	\$124,086	\$124,086	\$0
Portland	\$17,455,687	\$17,455,687	\$0
Sandy	\$17,819	\$17,819	\$0
Medford	\$2,409,713	\$2,409,713	\$0
Cannon Beach	\$1,997,424	\$1,997,424	\$0
Klamath County	\$1,331,327	\$1,331,327	\$0
Lincoln County	\$1,118,544	\$1,118,544	\$0
Roseburg	\$881,145	\$881,145	\$0
Hood River	\$577,969	\$577,969	\$0
Yachats	\$503,056	\$503,056	\$0
Baker County	\$384,940	\$384,940	\$0
Gold Beach	\$356,535	\$356,535	\$0
Hermiston	\$313,443	\$313,443	\$0
Wilsonville	\$267,651	\$267,651	\$0
LaGrande	\$232,370	\$232,370	\$0
Wallowa County	\$231,786	\$231,786	\$0
Woodburn	\$223,712	\$223,712	\$0
Prineville	\$197,250	\$197,250	\$0
Wood Village	\$97,870	\$97,870	\$0
Burns	\$78,885	\$78,885	\$0
Fairview	\$39,037	\$39,037	\$0

Source: Dean Runyan Associates, ECONorthwest Transient Lodging Tax Survey

**Table A-2 continued. Comparison of TLT revenue reported by Dean Runyan Associates by with Transient Lodging Tax Survey Results, 2007**

<b>Jurisdiction Name</b>	<b>TLT Survey, 2007 Rev.</b>	<b>Dean Runyan 2007</b>	<b>Difference</b>
Waldport	\$23,048	\$23,048	\$0
Wheeler	\$19,539	\$19,539	\$0
Sweet Home	\$18,488	\$18,488	\$0
Sisters	\$223,532	\$223,532	\$0
Lakeside	\$39,335	\$39,335	\$0
Union County	\$143,448	\$143,448	\$0
Rogue River	\$48,440	\$48,440	\$0
Lake Oswego	\$614,591	\$614,594	-\$3
Albany	\$700,892	\$700,911	-\$19
Lebanon	\$29,604	\$30,378	-\$774
Sutherlin	\$72,218	\$73,365	-\$1,147
Rockaway Beach	\$223,350	\$225,632	-\$2,282
Oregon City	\$49,178	\$51,546	-\$2,368
Clatsop County	\$132,104	\$134,859	-\$2,755
Grants Pass	\$1,046,935	\$1,051,164	-\$4,229
Ontario	\$602,280	\$606,998	-\$4,718
Lake County	\$104,506	\$110,939	-\$6,433
Madras	\$161,363	\$171,827	-\$10,464
Junction City	\$9,181	\$25,862	-\$16,681
Oakridge	\$21,838	\$50,849	-\$29,011
Clackamas County	\$2,745,500	\$2,776,897	-\$31,397
Bandon	\$393,004	\$434,033	-\$41,029
Creswell	\$22,423	\$82,442	-\$60,019
Newport	\$2,158,039	\$2,271,620	-\$113,581
Cottage Grove	\$96,890	\$212,949	-\$116,059
Forest Grove	\$53,807	\$199,187	-\$145,380
Lincoln City	\$3,396,382	\$3,557,137	-\$160,755
Florence	\$127,787	\$296,910	-\$169,123
Warrenton	\$48,008	\$316,060	-\$268,052
Tualatin	\$136,253	\$469,795	-\$333,542
Springfield	\$756,944	\$1,597,385	-\$840,441
Beaverton	\$569,382	\$1,653,593	-\$1,084,211
Tigard	\$427,675	\$1,575,697	-\$1,148,022
Washington County	\$4,730,883	\$6,479,931	-\$1,749,048
Eugene	\$1,671,706	\$3,470,450	-\$1,798,744

Source: Dean Runyan Associates, ECONorthwest Transient Lodging Tax Survey

ORS 320.345(3) requires jurisdictions to raise lodging provider reimbursement rates to at least 5% of all collected local TLT revenues. Of the twenty jurisdictions that responded to survey questions about historic TLT rate changes and reimbursement fee rates, all but one have a reimbursement rate of 5% or more to lodging providers. Table A-3 shows reimbursement rates and year of last change in TLT rate.

**Table A-3. Lodging provider reimbursement rates**

<b>Jurisdiction name</b>	<b>Year of Last TLT Rate Change</b>	<b>Lodging Provider Reimbursement Rate</b>
Albany	1999	5%
Ashland	1986	5%
<b>Bend</b>	<b>2003</b>	<b>5%</b>
Burns	1994	6%
<b>Cannon Beach</b>	<b>2002</b>	<b>5%</b>
Cascade Locks	1993	5%
Clatsop County	1990	5%
Cottage Grove	1989	5%
<b>Depoe Bay</b>	<b>2003</b>	<b>5%</b>
Deschutes County	1988	5%
Eugene	1975	5%
<b>Grants Pass</b>	<b>2002</b>	<b>5%</b>
<b>Hermiston</b>	<b>2003</b>	<b>5%</b>
<b>Hines</b>	<b>2006</b>	<b>5%</b>
<b>Hood River County</b>	<b>2001</b>	<b>5%</b>
<b>Jefferson County</b>	<b>2001</b>	<b>5%</b>
Keizer	1998	0.75%
<b>Klamath County</b>	<b>2007</b>	<b>3%</b>
LaGrande	1978	5%
Lane County	1993	5%
<b>Lincoln County</b>	<b>2008</b>	<b>5%</b>
<b>Medford</b>	<b>2006</b>	<b>5%</b>
<b>Newport</b>	<b>2005</b>	<b>5%</b>
<b>Prineville</b>	<b>2003</b>	<b>6%</b>
<b>Redmond</b>	<b>2003</b>	<b>5%</b>
Reedsport	1991	5%
<b>Rockaway Beach</b>	<b>2001</b>	<b>5%</b>
<b>Roseburg</b>	<b>2002</b>	<b>5%</b>
Union County	1991	5%
<b>Warrenton</b>	<b>2002</b>	<b>5%</b>
<b>Washington County</b>	<b>2006</b>	<b>5%</b>
Wheeler	1993	5%
Wilsonville	1975	5%
Wood Village	1979	5%
<b>Woodburn</b>	<b>2001</b>	<b>10%</b>
<b>Yachats</b>	<b>2002</b>	<b>7.5%</b>

Source: ECONorthwest Transient Lodging Tax Survey

Table A-4 shows expenditures of TLT revenue by region and program for fiscal years 2004 and 2007.

**Table A-4. Expenditures of TLT by tourism region and program, fiscal years 2004 and 2007**

	FY 2004		FY 2007		Change 04-07	
	Amount	% of Tot.	Amount	% of Tot.	Amount	% Change
<b>Portland Area</b>						
General services	\$12,422,969	41%	\$16,247,311	40%	\$3,824,342	31%
Tourism facilities	\$10,298,038	34%	\$13,604,739	34%	\$3,306,701	32%
Marketing & tourism promotion	\$4,953,930	16%	\$6,865,384	17%	\$1,911,454	39%
Arts, culture, and Entertainment	\$1,929,338	6%	\$2,481,544	6%	\$552,206	29%
Economic development	\$636,967	2%	\$869,826	2%	\$232,859	37%
Events	\$203,258	1%	\$216,911	1%	\$13,653	7%
Chambers of commerce	\$74,686	0%	\$88,935	0%	\$14,249	19%
Administration / Overhead	\$40,591	0%	\$50,000	0%	\$9,409	23%
<b>Portland Area Total</b>	<b>\$30,559,777</b>	<b>100%</b>	<b>\$40,424,650</b>	<b>100%</b>	<b>\$9,864,873</b>	<b>32%</b>
<b>Coast</b>						
General services	\$5,471,199	53%	\$4,905,443	45%	-\$565,755	-10%
Tourism facilities	\$2,063,714	20%	\$2,916,371	27%	\$852,657	41%
Marketing & tourism promotion	\$1,122,550	11%	\$1,616,346	15%	\$493,796	44%
Economic development	\$1,292,152	12%	\$1,180,664	11%	-\$111,488	-9%
Chambers of commerce	\$261,830	3%	\$194,876	2%	-\$66,954	-26%
Administration / Overhead	\$64,519	1%	\$71,307	1%	\$6,788	11%
Arts, culture, and Entertainment	\$26,184	0%	\$30,169	0%	\$3,985	15%
Events	\$19,790	0%	\$21,000	0%	\$1,210	6%
Other	\$82,000	1%		0%	-\$82,000	-100%
<b>Coast Total</b>	<b>\$10,403,937</b>	<b>100%</b>	<b>\$10,936,175</b>	<b>100%</b>	<b>\$532,239</b>	<b>5%</b>
<b>Willamette Valley</b>						
Tourism facilities	\$2,951,235	35%	\$4,355,097	40%	\$1,403,862	48%
Marketing & tourism promotion	\$2,556,755	30%	\$2,768,153	25%	\$211,398	8%
General services	\$1,141,186	14%	\$1,252,966	11%	\$111,780	10%
Arts, culture, and Entertainment	\$636,861	8%	\$1,206,609	11%	\$569,748	89%
Economic development	\$717,601	9%	\$858,038	8%	\$140,438	20%
Chambers of commerce	\$191,697	2%	\$254,027	2%	\$62,330	33%
Events	\$46,221	1%	\$163,986	1%	\$117,765	255%
Administration / Overhead	\$150,127	2%	\$74,070	1%	-\$76,057	-51%
Other	\$43,786	1%	\$18,218	0%	-\$25,568	-58%
<b>Willamette Valley Total</b>	<b>\$8,435,469</b>	<b>100%</b>	<b>\$10,951,165</b>	<b>100%</b>	<b>\$2,515,696</b>	<b>30%</b>
<b>Central OR</b>						
General services	\$2,460,905	69%	\$3,073,533	65%	\$612,628	25%
Marketing & tourism promotion	\$550,000	15%	\$811,800	17%	\$261,800	48%
Chambers of commerce	\$285,619	8%	\$342,458	7%	\$56,839	20%
Tourism facilities	\$221,500	6%	\$248,000	5%	\$26,500	12%
Economic development	\$16,139	0%	\$90,033	2%	\$73,894	458%
Events		0%	\$90,000	2%	\$90,000	
Arts, culture, and Entertainment		0%	\$25,000	1%	\$25,000	
Other	\$27,447	1%	\$14,967	0%	-\$12,480	-45%
<b>Central OR Total</b>	<b>\$3,561,610</b>	<b>100%</b>	<b>\$4,695,791</b>	<b>100%</b>	<b>\$1,134,181</b>	<b>32%</b>

Source: ECONorthwest Transient Lodging Tax Survey

**Table A-4 continued. Expenditures of TLT by tourism region and program, fiscal years 2004 and 2007**

	FY 2004		FY 2007		Change 04-07	
	Amount	% of Tot.	Amount	% of Tot.	Amount	% Change
<b>Southern OR</b>						
General services	\$3,057,406	49%	\$3,304,231	50%	\$246,825	8%
Marketing & tourism promotion	\$1,141,488	18%	\$1,163,035	18%	\$21,547	2%
Tourism facilities	\$445,139	7%	\$611,946	9%	\$166,807	37%
Other	\$548,186	9%	\$610,161	9%	\$61,975	11%
Arts, culture, and Entertainment	\$406,800	6%	\$504,414	8%	\$97,614	24%
Economic development	\$558,281	9%	\$349,414	5%	-\$208,867	-37%
Chambers of commerce	\$98,165	2%	\$51,113	1%	-\$47,052	-48%
Administration / Overhead	\$14,600	0%		0%	-\$14,600	-100%
<b>Southern OR Total</b>	<b>\$6,270,064</b>	<b>100%</b>	<b>\$6,594,314</b>	<b>100%</b>	<b>\$324,250</b>	<b>5%</b>
<b>Eastern OR</b>						
General services	\$733,919	37%	\$962,923	37%	\$229,004	31%
Marketing & tourism promotion	\$366,312	18%	\$437,086	17%	\$70,774	19%
Tourism facilities	\$313,152	16%	\$427,402	16%	\$114,250	36%
Chambers of commerce	\$283,098	14%	\$405,378	16%	\$122,280	43%
Economic development	\$127,857	6%	\$155,620	6%	\$27,763	22%
Arts, culture, and Entertainment	\$123,642	6%	\$149,277	6%	\$25,635	21%
Other	\$51,399	3%	\$61,909	2%	\$10,510	20%
Events		0%	\$10,000	0%	\$10,000	
<b>Eastern OR Total</b>	<b>\$1,999,379</b>	<b>100%</b>	<b>\$2,609,595</b>	<b>100%</b>	<b>\$610,216</b>	<b>31%</b>
<b>Gorge</b>						
General services	\$373,467	46%	\$401,664	43%	\$28,197	8%
Tourism facilities	\$230,381	28%	\$213,270	23%	-\$17,111	-7%
Marketing & tourism promotion	\$126,753	16%	\$208,320	22%	\$81,567	64%
Administration / Overhead	\$67,795	8%	\$77,082	8%	\$9,287	14%
Events	\$13,648	2%	\$29,004	3%	\$15,356	113%
Economic development	\$3,521	0%	\$3,644	0%	\$123	3%
Chambers of commerce	\$1,120	0%	\$3,625	0%	\$2,505	224%
<b>Gorge Total</b>	<b>\$816,685</b>	<b>100%</b>	<b>\$936,609</b>	<b>100%</b>	<b>\$119,924</b>	<b>15%</b>

Source: ECONorthwest Transient Lodging Tax Survey

Table A-5 shows expenditures of TLT for all survey respondents. The “program names” and TLT allocations are shown as reported in the survey. In a number of cases, the TLT allocations do not add up to the total TLT revenue reported by the respondent, presumably because jurisdictions omitted some TLT allocations. We contacted jurisdictions with this issue and requested additional data but some jurisdictions were unable to provide additional data or were unresponsive.

**Table A-5. Expenditures of TLT by jurisdiction and program, fiscal years 2004 and 2007**

Jurisd. Name	Program Name	TLT Allocation		Change FY 2004 - FY 2007	
		FY 2003/04	FY 2006/07	Amount	Percent
	Total TLT Revenue	\$13,324,850	\$17,455,687	\$4,130,837	31%
Portland	Portland Oregon Visitors Association	\$2,220,819	\$2,909,282	\$688,463	31%
	General Fund	\$11,104,031	\$14,546,405	\$3,442,374	31%
	<b>Total Rev. minus All Expenditures</b>	<b>\$0</b>	<b>\$0</b>		
Multnomah County	Total TLT Revenue	\$13,324,850	\$17,455,687	\$4,130,837	31%
	OCC Bonds	\$3,738,165	\$4,491,659	\$753,494	20%
	PCPA Capital Bonds	\$137,846	\$138,642	\$796	1%
	PGE Park Bonds	\$1,788,992	\$1,707,455	-\$81,537	-5%
	OCC Marketing	\$296,629	\$323,917	\$27,288	9%
	Fareless Square	\$254,253	\$277,643	\$23,390	9%
	VDF Board	\$112,032	\$465,447	\$353,415	315%
	OCC Operating Deficit	\$830,000	\$0	-\$830,000	-100%
	Metro	\$5,426,873	\$7,338,942	\$1,912,069	35%
	POVA	\$172,103	\$194,770	\$22,667	13%
	Enhanced PCPA	\$0	\$465,447	\$465,447	
RACC	\$0	\$168,000	\$168,000		
	<b>Total Rev. minus All Expenditures</b>	<b>\$567,957</b>	<b>\$1,883,765</b>		
Washington County	Total TLT Revenue	\$2,562,255	\$4,730,883	\$2,168,628	85%
	Grant to Convention & Visitors Bureau of Washington County General Fund (funds numerous programs)	\$562,468	\$699,619	\$137,151	24%
	Targeted Tourism Development program	\$1,999,787	\$2,632,026	\$632,239	32%
		\$0	\$1,399,238	\$1,399,238	
	<b>Total Rev. minus All Expenditures</b>	<b>\$0</b>	<b>\$0</b>		
Lane County	Total TLT Revenue	\$3,066,220	\$3,958,393	\$892,173	29%
	Fairgrounds debt service and tourism capital	\$1,156,430	\$1,733,684	\$577,254	50%
	Marketing visitor industry	\$1,038,448	\$1,270,410	\$231,962	22%
	Rural tourism	\$215,623	\$168,409	-\$47,214	-22%
	Lane County Historical Museum	\$159,096	\$204,401	\$45,305	28%
	Special Projects & Admin	\$170,529	\$203,093	\$32,564	19%
	<b>Total Rev. minus All Expenditures</b>	<b>\$326,094</b>	<b>\$378,396</b>		
Lincoln City	Total TLT Revenue	\$2,833,086	\$3,396,382	\$563,296	20%
	General Fund	\$141,654	\$169,819	\$28,165	20%
	Visitors and Convention Bureau	\$672,858	\$806,641	\$133,783	20%
	Parks	\$672,858	\$806,641	\$133,783	20%
	Transportation	\$672,858	\$806,641	\$133,783	20%
	Civic Building Debt Service	\$336,429	\$403,220	\$66,791	20%
	Public Safety	\$336,429	\$403,220	\$66,791	20%
	<b>Total Rev. minus All Expenditures</b>	<b>\$0</b>	<b>\$200</b>		

Source: ECONorthwest Transient Lodging Tax Survey

**Table A-5 continued. Expenditures of TLT by jurisdiction and program, fiscal years 2004 and 2007**

Jurisd. Name	Program Name	TLT Allocation		Change FY 2004 - FY	
		FY 2003/04	FY 2006/07	Amount	Percent
	Total TLT Revenue	\$3,016,819	\$3,304,438	\$287,619	10%
Deschutes County	Debt Service for the Welcome Center	\$154,000	\$152,000	-\$2,000	-1%
	Central Oregon Visitor's Association			\$0	
	Administrative Expenses			\$0	
	Sheriff's Office			\$0	
	<b>Total Rev. minus All Expenditures</b>	<b>\$2,862,819</b>	<b>\$3,152,438</b>		
	Total TLT Revenue	\$2,500,000	\$3,300,000	\$800,000	32%
Bend	Bend Visitors & Convention Bureau (VCB)	\$550,000	\$811,800	\$261,800	48%
	General Fund	\$1,950,000	\$2,372,200	\$422,200	22%
	Bend Downtowners Association	\$0	\$26,000	\$26,000	
	Bend Film Festival	\$0	\$85,000	\$85,000	
	Nature of Words	\$0	\$5,000	\$5,000	
	<b>Total Rev. minus All Expenditures</b>	<b>\$0</b>	<b>\$0</b>		
	Total TLT Revenue	\$2,026,615	\$2,745,500	\$718,885	35%
Clackamas County	Tourism Marketing	\$1,650,000	\$2,325,000	\$675,000	41%
	Clackamas County Fair support	\$300,000	\$370,000	\$70,000	23%
	Finance department fiscal accounting for tax revenues, and distribution, auditing.	\$40,591	\$50,000	\$9,409	23%
	<b>Total Rev. minus All Expenditures</b>	<b>\$36,024</b>	<b>\$500</b>		
	Total TLT Revenue	\$2,079,542	\$2,600,236	\$520,694	25%
Seaside	Public Safety	\$280,738	\$351,032	\$70,294	25%
	Convention Center	\$1,197,816	\$1,497,736	\$299,920	25%
	Capital Improvement and Maintenance	\$64,466	\$80,607	\$16,141	25%
	Public Works	\$64,466	\$80,607	\$16,141	25%
	Prom Improvement	\$54,068	\$67,606	\$13,538	25%
	Visitors Bureau	\$417,988	\$522,647	\$104,659	25%
	<b>Total Rev. minus All Expenditures</b>	<b>\$0</b>	<b>\$1</b>		
	Total TLT Revenue	\$1,767,464	\$2,409,713	\$642,249	36%
Medford	Visitors and Convention Bureau (25%)	\$441,865	\$602,428	\$160,563	36%
	Park Dedication Fund (25%)	\$441,865	\$602,428	\$160,563	36%
	General Fund (50%)	\$883,729	\$1,204,856	\$321,127	36%
	<b>Total Rev. minus All Expenditures</b>	<b>\$5</b>	<b>\$1</b>		

Source: ECONorthwest Transient Lodging Tax Survey

**Table A-5 continued. Expenditures of TLT by jurisdiction and program, fiscal years 2004 and 2007**

Jurisd. Name	Program Name	TLT Allocation		Change FY 2004 - FY 2007	
		FY 2003/04	FY 2006/07	Amount	Percent
	Total TLT Revenue	\$1,706,114	\$2,394,765	\$688,651	40%
	City Services at Community Events	\$12,232	\$0	-\$12,232	-100%
	Admin and Overhead	\$132,897	\$0	-\$132,897	-100%
	Historic Building Major Projects	\$139,014	\$77,943	-\$61,071	-44%
	Historic Building Maintenance	\$82,695	\$886,185	\$803,490	972%
	City Landscape Maintenance	\$207,776	\$0	-\$207,776	-100%
	Historic Building Landscape				
	Maintenance	\$168,385	\$0	-\$168,385	-100%
	Historic Building Utilities	\$35,397	\$0	-\$35,397	-100%
Salem	Major Tourist Attraction and cultural facility capital outlay / improvement grants	\$53,165	\$24,980	-\$28,185	-53%
	Major Tourist Attraction and cultural facility operating expense	\$136,730	\$179,440	\$42,710	31%
	Major tourist attraction and cultural facility special event/ project grants	\$63,850	\$80,258	\$16,408	26%
	Conference Center (operating reserve and marketing)	\$0	\$495,368	\$495,368	
	Conference and Tourism Promotion	\$518,395	\$512,421	-\$5,974	-1%
	<b>Total Rev. minus All Expenditures</b>	<b>\$155,578</b>	<b>\$138,170</b>		
	Total TLT Revenue	\$1,711,220	\$2,158,039	\$446,819	26%
	General Fund	\$259,989	\$277,463	\$17,474	7%
	Waste Water Treatment Plant Debt Service	\$214,399	\$231,219	\$16,820	8%
Newport	Airport	\$171,139	\$194,224	\$23,085	13%
	Capital Equipment	\$244,533	\$221,969	-\$22,564	-9%
	Economic Development	\$821,162	\$693,655	-\$127,507	-16%
	Tourism Facilities	\$0	\$539,510	\$539,510	
	<b>Total Rev. minus All Expenditures</b>	<b>-\$2</b>	<b>-\$1</b>		
	Total TLT Revenue	\$1,639,739	\$1,997,424	\$357,685	22%
	Visitor Information Center	\$81,100		-\$81,100	
Cannon Beach	Haystack Rock Awareness Program	\$82,000		-\$82,000	
	General Fund	\$1,476,639		-\$1,476,639	
	<b>Total Rev. minus All Expenditures</b>	<b>\$0</b>	<b>\$1,997,424</b>		
	Total TLT Revenue	\$1,298,847	\$1,671,706	\$372,859	29%
Eugene	Cultural Services	\$1,298,847	\$1,671,706	\$372,859	29%
	<b>Total Rev. minus All Expenditures</b>	<b>\$0</b>	<b>\$0</b>		
	Total TLT Revenue	\$1,309,013	\$1,559,062	\$250,049	19%
	Economic and Cultural Development Grants	\$406,800	\$504,414	\$97,614	24%
Ashland	General Fund	\$902,213	\$1,054,586	\$152,373	17%
	Tourism	\$186,275	\$221,845	\$35,570	19%
	<b>Total Rev. minus All Expenditures</b>	<b>-\$186,275</b>	<b>-\$221,783</b>		
	Total TLT Revenue	\$973,598	\$1,331,327	\$357,729	37%
Klamath County	Fairgrounds	\$427,995	\$586,393	\$158,398	37%
	Shared with incorporated cities.	\$361,911	\$388,316	\$26,405	7%
	<b>Total Rev. minus All Expenditures</b>	<b>\$183,692</b>	<b>\$356,618</b>		

Source: ECONorthwest Transient Lodging Tax Survey

**Table A-5 continued. Expenditures of TLT by jurisdiction and program, fiscal years 2004 and 2007**

Jurisd. Name	Program Name	TLT Allocation		Change FY 2004 - FY 2007	
		FY 2003/04	FY 2006/07	Amount	Percent
Lincoln County	Total TLT Revenue	\$873,801	\$1,118,544	\$244,743	28%
	Central Oregon Coast Association	\$90,257	\$115,542	\$25,285	28%
	Lincoln County Alliance	\$55,318	\$70,816	\$15,498	28%
	<b>Total Rev. minus All Expenditures</b>	<b>\$728,226</b>	<b>\$932,186</b>		
Corvallis	Total TLT Revenue	\$938,601	\$1,113,828	\$175,227	19%
	Economic Development	\$469,300	\$556,914	\$87,613	19%
	Corvallis Convention & Visitors Bureau (Corvallis Tourism)	\$281,580	\$334,148	\$52,568	19%
	Economic Development Allocation Process	\$187,200	\$222,766	\$35,565	19%
	<b>Total Rev. minus All Expenditures</b>	<b>\$520</b>	<b>\$0</b>		
Grants Pass	Total TLT Revenue	\$914,311	\$1,046,935	\$132,624	15%
	Public Safety	\$139,674		-\$139,674	
	Parks program	\$139,674		-\$139,674	
	tourism	\$269,372		-\$269,372	
	economic development	\$104,756		-\$104,756	
	Downtown Development	\$104,756		-\$104,756	
	Capital Projects/Land and Building	\$141,479		-\$141,479	
	Administrative Charges	\$12,500		-\$12,500	
	Audit Charges	\$2,100		-\$2,100	
<b>Total Rev. minus All Expenditures</b>	<b>\$0</b>	<b>\$1,046,935</b>			
Astoria	Total TLT Revenue	\$656,949	\$1,029,107	\$372,158	57%
	Chamber of Commerce Conference Center Project	\$145,987	\$0	-\$145,987	-100%
	Chamber of Commerce	\$72,994	\$0	-\$72,994	-100%
	Tourism Promotion Fund	\$0	\$150,000	\$150,000	
	Chamber Visitors Services	\$0	\$120,000	\$120,000	
	Chamber of Commerce Tourism Committee	\$0	\$135,000	\$135,000	
	<b>Total Rev. minus All Expenditures</b>	<b>\$437,968</b>	<b>\$624,107</b>		
Roseburg	Total TLT Revenue	\$834,572	\$881,145	\$46,573	6%
	Visitors Program and Center	\$430,251	\$480,900	\$50,649	12%
	Economic Development	\$74,101	\$80,000	\$5,899	8%
	Streetlights and Sidewalks	\$247,178	\$276,276	\$29,098	12%
<b>Total Rev. minus All Expenditures</b>	<b>\$83,042</b>	<b>\$43,969</b>			
Pendleton	Total TLT Revenue	\$573,252	\$807,754	\$234,502	41%
	Pendleton Convention Center	\$277,311	\$382,952	\$105,641	38%
	Pendleton Chamber of Commerce	\$80,255	\$155,922	\$75,667	94%
	Arts	\$10,032	\$12,506	\$2,474	25%
	General Fund	\$205,654	\$256,374	\$50,720	25%
<b>Total Rev. minus All Expenditures</b>	<b>\$0</b>	<b>\$0</b>			

Source: ECONorthwest Transient Lodging Tax Survey

**Table A-5 continued. Expenditures of TLT by jurisdiction and program, fiscal years 2004 and 2007**

Jurisd. Name	Program Name	TLT Allocation		Change FY 2004 - FY 2007	
		FY 2003/04	FY 2006/07	Amount	Percent
Springfield	Total TLT Revenue	\$562,437	\$756,944	\$194,507	35%
	Economic Development	\$14,996	\$74,070	\$59,075	394%
	Youth Services	\$41,156	\$25,747	-\$15,409	-37%
	Special Projects	\$1,158	\$30,613	\$29,455	2544%
	Comprehensive Planning	\$51,499	\$28,689	-\$22,810	-44%
	Community Development	\$100,009	\$0	-\$100,009	-100%
	Museum Operations	\$52,274	\$34,440	-\$17,834	-34%
	General Fund	\$249,201	\$385,493	\$136,292	55%
	Chamber of Commerce	\$0	\$35,000	\$35,000	
	<b>Total Rev. minus All Expenditures</b>	<b>\$52,145</b>	<b>\$142,891</b>		
Albany	Total TLT Revenue	\$509,767	\$700,892	\$191,125	37%
	Linn County fair grounds and convention center debt service	\$242,060	\$252,625	\$10,565	4%
	Albany Visitors Association	\$205,000	\$234,800	\$29,800	15%
	Albany Millersberg Economic Development Commission	\$40,000	\$40,000	\$0	0%
	Albany downtown association	\$10,000	\$25,000	\$15,000	150%
		<b>Total Rev. minus All Expenditures</b>	<b>\$12,707</b>	<b>\$148,467</b>	
Lake Oswego	Total TLT Revenue	\$409,530	\$614,591	\$205,061	50%
	Festival of the Arts	\$21,000	\$23,000	\$2,000	10%
	Concert Series	\$80,734	\$101,830	\$21,096	26%
	City Beautification	\$307,796	\$411,484	\$103,688	34%
	<b>Total Rev. minus All Expenditures</b>	<b>\$0</b>	<b>\$78,277</b>		
Ontario	Total TLT Revenue	\$435,041	\$602,280	\$167,239	38%
	Chamber of Commerce	\$77,127	\$90,628	\$13,501	18%
	Four Rivers Cultural Center	\$110,010	\$133,171	\$23,161	21%
	Visitor's & Conventions Bureau	\$39,020	\$30,000	-\$9,020	-23%
	Street Fund	\$208,884	\$0	-\$208,884	-100%
	Parks and Recreation	\$0	\$67,015	\$67,015	
	Public Safety	\$0	\$281,465	\$281,465	
	<b>Total Rev. minus All Expenditures</b>	<b>\$0</b>	<b>\$0</b>		
Hood River	Total TLT Revenue	\$465,900	\$577,969	\$112,069	24%
	Tourist Promotion Committee	\$116,475	\$198,760	\$82,285	71%
	General Fund	\$349,425	\$379,209	\$29,784	9%
	<b>Total Rev. minus All Expenditures</b>	<b>\$0</b>	<b>\$0</b>		
Beaverton	Total TLT Revenue	\$363,240	\$569,382	\$206,142	57%
	General Fund	\$363,240	\$569,382	\$206,142	57%
	<b>Total Rev. minus All Expenditures</b>	<b>\$0</b>	<b>\$0</b>		

Source: ECONorthwest Transient Lodging Tax Survey

**Table A-5 continued. Expenditures of TLT by jurisdiction and program, fiscal years 2004 and 2007**

Jurisd. Name	Program Name	TLT Allocation		Change FY 2004 - FY 2007	
		FY 2003/04	FY 2006/07	Amount	Percent
Gresham	Total TLT Revenue	\$426,822	\$556,046	\$129,224	30%
	Gresham Downtown Development Association	\$21,375	\$35,000	\$13,625	64%
	Gresham Area Chamber of Commerce	\$35,000	\$35,000	\$0	0%
	East County Care Community	\$2,500	\$0	-\$2,500	-100%
	Gresham Mt. Hood Jazz Association	\$2,500	\$10,000	\$7,500	300%
	Police Activities League	\$12,260	\$0	-\$12,260	-100%
	Mt. Hood Repertory Theater Co.	\$2,500	\$1,000	-\$1,500	-60%
	General Fund	\$350,687	\$484,046	\$133,359	38%
	Gresham Historical Society	\$0	\$1,000	\$1,000	
	<b>Total Rev. minus All Expenditures</b>	<b>\$0</b>	<b>-\$10,000</b>		
Redmond	Total TLT Revenue	\$404,786	\$507,582	\$102,796	25%
	Redmond Chamber of Commerce	\$115,200	\$139,947	\$24,747	21%
	City of Redmond - Emergency Services	\$289,586	\$367,635	\$78,049	27%
	<b>Total Rev. minus All Expenditures</b>	<b>\$0</b>	<b>\$0</b>		
Yachats	Total TLT Revenue	\$393,511	\$503,056	\$109,545	28%
	<b>Total Rev. minus All Expenditures</b>	<b>\$393,511</b>	<b>\$503,056</b>		
Tigard	Total TLT Revenue	\$263,015	\$427,675	\$164,660	63%
	General Fund	\$263,015	\$427,675	\$164,660	63%
	<b>Total Rev. minus All Expenditures</b>	<b>\$0</b>	<b>\$0</b>		
Troutdale	Total TLT Revenue	\$290,317	\$394,548	\$104,231	36%
	West Columbia Gorge Chamber of Commerce	\$39,686	\$53,935	\$14,249	36%
	General Fund	\$250,631	\$340,613	\$89,982	36%
	<b>Total Rev. minus All Expenditures</b>	<b>\$0</b>	<b>\$0</b>		
Bandon	Total TLT Revenue	\$377,736	\$393,004	\$15,268	4%
	Chamber of Commerce	\$66,280	\$81,352	\$15,072	23%
	Printed materials	\$5,000	\$5,000	\$0	0%
	General Fund	\$306,456	\$306,652	\$196	0%
	<b>Total Rev. minus All Expenditures</b>	<b>\$0</b>	<b>\$0</b>		
Baker County	Total TLT Revenue	\$311,582	\$384,940	\$73,358	24%
	TLTC Committee	\$218,107	\$269,458	\$51,351	24%
	Economic Development	\$77,896	\$96,235	\$18,339	24%
	<b>Total Rev. minus All Expenditures</b>	<b>\$15,579</b>	<b>\$19,247</b>		
Depoe Bay	Total TLT Revenue	\$329,152	\$377,881	\$48,729	15%
	Public Safety / Law Enforcement	\$32,679	\$47,235	\$14,556	45%
	Streets	\$80,000	\$100,000	\$20,000	25%
	Parks and Buildings	\$74,000	\$150,000	\$76,000	103%
	General Fund	\$198,000	\$221,366	\$23,366	12%
	Harbor	\$0	\$75,000	\$75,000	
<b>Total Rev. minus All Expenditures</b>	<b>-\$55,527</b>	<b>-\$215,720</b>			
Gold Beach	Total TLT Revenue	\$322,596	\$356,535	\$33,940	11%
	Community Tourism Fund	\$241,947	\$267,401	\$25,454	11%
	City Administrative Costs	\$64,519	\$71,307	\$6,788	11%
	<b>Total Rev. minus All Expenditures</b>	<b>\$15,579</b>	<b>\$19,247</b>		

Source: ECONorthwest Transient Lodging Tax Survey

**Table A-5 continued. Expenditures of TLT by jurisdiction and program, fiscal years 2004 and 2007**

Jurisd. Name	Program Name	TLT Allocation		Change FY 2004 - FY 2007	
		FY 2003/04	FY 2006/07	Amount	Percent
Klamath Falls	Total TLT Revenue	\$366,224	\$359,218	-\$7,006	-2%
	Airport	\$274,668	\$269,414	-\$5,254	-2%
	Parks	\$91,556	\$89,805	-\$1,751	-2%
	<b>Total Rev. minus All Expenditures</b>	<b>\$0</b>	<b>-\$1</b>		
Manzanita	Total TLT Revenue	\$252,175	\$323,477	\$71,303	28%
	General Fund	\$252,175	\$323,477	\$71,303	28%
	<b>Total Rev. minus All Expenditures</b>	<b>\$0</b>	<b>\$0</b>		
Hermiston	Total TLT Revenue	\$264,908	\$313,443	\$48,534	18%
	Chamber of Commerce			\$0	
	Parks and Rec			\$0	
	Swimming Pool			\$0	
	October Fest			\$0	
	4th of July Events			\$0	
	<b>Total Rev. minus All Expenditures</b>	<b>\$264,908</b>	<b>\$313,443</b>		
Wilsonville	Total TLT Revenue	\$263,082	\$267,651	\$4,569	2%
	Chamber of Commerce	\$68,814	\$82,602	\$13,788	20%
	Community Grants	\$25,000	\$25,000	\$0	0%
	Law Enforcement	\$125,982	\$142,831	\$16,849	13%
	Ending fund balance	\$43,286	\$17,218	-\$26,068	-60%
	<b>Total Rev. minus All Expenditures</b>	<b>\$0</b>	<b>\$0</b>		
North Bend	Total TLT Revenue	\$202,389	\$246,343	\$43,954	22%
	North Bend Information Center			\$0	
	July Jubilee			\$0	
	<b>Total Rev. minus All Expenditures</b>	<b>\$202,389</b>	<b>\$246,343</b>		
LaGrande	Total TLT Revenue	\$210,979	\$232,370	\$21,391	10%
	Blue Mountain Conference Center	\$25,341	\$33,950	\$8,609	34%
	Union County Tourism and Conventions Bureau	\$76,024	\$101,850	\$25,827	34%
	General Fund	\$109,614	\$96,569	-\$13,045	-12%
	<b>Total Rev. minus All Expenditures</b>	<b>\$0</b>	<b>\$0</b>		
Wallowa County	Total TLT Revenue	\$172,216	\$231,786	\$59,570	35%
	Wallowa County	\$8,611	\$11,551	\$2,940	34%
	Wallowa County Chamber of Commerce	\$81,804	\$109,735	\$27,931	34%
	Wallowa Memorial Hospital	\$32,722	\$43,894	\$11,172	34%
	Wallowa County Search & Rescue	\$16,361	\$21,947	\$5,586	34%
	Wallowa County Solid Waste	\$8,180	\$10,973	\$2,793	34%
	City of Enterprise	\$16,791	\$20,357	\$3,566	21%
	City of Joseph	\$3,720	\$5,768	\$2,048	55%
	City of Wallowa	\$277	\$233	-\$44	-16%
	other projects as requested (Board of Commissioners approve these requests)		\$10,000	\$10,000	
	<b>Total Rev. minus All Expenditures</b>	<b>\$3,751</b>	<b>-\$2,672</b>		
Jefferson County	Total TLT Revenue	\$146,139	\$228,033	\$81,894	56%
	Chamber of Commerce	\$67,500	\$73,000	\$5,500	8%
	Fairgrounds	\$67,500	\$96,000	\$28,500	42%
	Economic Development	\$11,139	\$59,033	\$47,894	430%
	<b>Total Rev. minus All Expenditures</b>	<b>\$0</b>	<b>\$0</b>		

Source: ECONorthwest Transient Lodging Tax Survey

**Table A-5 continued. Expenditures of TLT by jurisdiction and program, fiscal years 2004 and 2007**

Jurisd. Name	Program Name	TLT Allocation		Change FY 2004 - FY 2007	
		FY 2003/04	FY 2006/07	Amount	Percent
Hood River County	Total TLT Revenue	\$240,423	\$224,554	-\$15,869	-7%
	Tourist Promotion Committee	\$116,475	\$198,760	\$82,285	71%
	General Fund	\$349,425	\$379,209	\$29,784	9%
	<b>Total Rev. minus All Expenditures</b>	<b>-\$225,477</b>	<b>-\$353,415</b>		
Woodburn	Total TLT Revenue	\$205,178	\$223,712	\$18,534	9%
	Chamber of Commerce	\$68,000	\$73,000	\$5,000	7%
	General Fund	\$137,178	\$150,712	\$13,534	10%
	<b>Total Rev. minus All Expenditures</b>	<b>\$0</b>	<b>\$0</b>		
Sisters	Total TLT Revenue	\$152,066	\$223,532	\$71,466	47%
	Sisters Chamber of Commerce	\$50,689	\$74,511	\$23,822	47%
	Police and Fire protection	\$101,377	\$149,021	\$47,644	47%
	<b>Total Rev. minus All Expenditures</b>	<b>\$0</b>	<b>\$0</b>		
Rockaway Beach	Total TLT Revenue	\$208,015	\$223,350	\$15,335	7%
	Contract with the Chamber of Commerce	\$59,404	\$65,789	\$6,385	11%
	Fireworks Display - 4th of July	\$14,000	\$14,000	\$0	0%
	Other	\$5,559	\$5,835	\$276	5%
	<b>Total Rev. minus All Expenditures</b>	<b>\$129,052</b>	<b>\$137,726</b>		
Prineville	Total TLT Revenue	\$124,059	\$197,250	\$73,191	59%
	General Fund	\$77,537	\$123,281	\$45,744	59%
	<b>Total Rev. minus All Expenditures</b>	<b>\$46,522</b>	<b>\$73,969</b>		
Reedsport	Total TLT Revenue	\$146,042	\$172,824	\$26,782	18%
	Reedsport/Winchester Bay Chamber Advertising Program	\$104,837	\$126,957	\$22,120	21%
	Cultural education at Umpqua Discovery Center	\$25,402	\$30,169	\$4,767	19%
	Winchester Bay Event Advertising	\$5,500	\$6,540	\$1,040	19%
	<b>Total Rev. minus All Expenditures</b>	<b>\$10,303</b>	<b>\$9,158</b>		
Madras	Total TLT Revenue	\$127,082	\$161,363	\$34,281	27%
	Chamber of Commerce	\$52,230	\$55,000	\$2,770	5%
	Economic Development for Central Oregon	\$5,000	\$5,000	\$0	0%
	Community Projects	\$10,118	\$10,756	\$638	6%
	Madras Aquatic Center	\$0	\$25,000	\$25,000	
	Parks	\$42,405	\$52,000	\$9,595	23%
	Administrative Charges	\$0	\$9,396	\$9,396	
	Fund Balance	\$17,329	\$4,211	-\$13,118	-76%
<b>Total Rev. minus All Expenditures</b>	<b>\$0</b>	<b>\$0</b>			

Source: ECONorthwest Transient Lodging Tax Survey

**Table A-5 continued. Expenditures of TLT by jurisdiction and program, fiscal years 2004 and 2007**

Jurisd. Name	Program Name	TLT Allocation		Change FY 2004 - FY 2007	
		FY 2003/04	FY 2006/07	Amount	Percent
Union County	Total TLT Revenue	\$124,290	\$143,448	\$19,158	15%
	Union County Tourism	\$31,800	\$34,200	\$2,400	8%
	Union County Economic Development Corporation	\$30,000	\$32,400	\$2,400	8%
	La Grande/Union County Chamber of Commerce	\$12,000	\$12,600	\$600	5%
	Small City Service Organizations	\$5,700	\$6,000	\$300	5%
	Grants for tourism/economic development projects	\$22,000	\$24,000	\$2,000	9%
	Blue Mountain Conference Center unspent, remains in economic development fund for future years	\$10,500	\$10,500	\$0	0%
		\$12,290	\$23,448	\$11,158	91%
	<b>Total Rev. minus All Expenditures</b>	<b>\$0</b>	<b>\$300</b>		
	Tualitin	Total TLT Revenue	\$143,814	\$136,253	-\$7,561
General Fund		\$143,814	\$136,253	-\$7,561	-5%
<b>Total Rev. minus All Expenditures</b>		<b>\$0</b>	<b>\$0</b>		
Clatsop County	Total TLT Revenue	\$88,464	\$132,104	\$43,640	49%
	Clatsop County Fairgrounds and Expo Center	\$48,000	\$0	-\$48,000	-100%
	City Chambers of Commerce Memberships	\$500	\$1,500	\$1,000	200%
	County Parks	\$0	\$53,000	\$53,000	
	<b>Total Rev. minus All Expenditures</b>	<b>\$39,964</b>	<b>\$77,604</b>		
Hines	Total TLT Revenue	\$104,340	\$128,877	\$24,538	24%
	Harney County Chamber of Commerce	\$24,250	\$27,500	\$3,250	13%
	General Fund	\$80,090	\$101,377	\$21,288	27%
	<b>Total Rev. minus All Expenditures</b>	<b>\$0</b>	<b>\$0</b>		
Cascade Locks	Total TLT Revenue	\$96,362	\$124,086	\$27,724	29%
	Hood River Tourism Council	\$0	\$3,500	\$3,500	
	Western Gorge Chamber of Commerce	\$1,120	\$3,625	\$2,505	224%
	Events Coordinator	\$0	\$15,000	\$15,000	
	Fireworks	\$3,000	\$3,000	\$0	0%
	Advertising	\$10,278	\$6,060	-\$4,218	-41%
	Beautification	\$3,521	\$3,644	\$123	3%
	Special Project - Historic Highway Center	\$0	\$1,171	\$1,171	
	Tourism Events	\$10,648	\$11,004	\$356	3%
	Other	\$67,795	\$77,082	\$9,287	14%
<b>Total Rev. minus All Expenditures</b>	<b>\$0</b>	<b>\$0</b>			
Florence	Total TLT Revenue	\$101,657	\$127,787	\$26,130	26%
	Chamber of Commerce	\$51,657	\$34,724	-\$16,933	-33%
	Events Center	\$50,000	\$85,000	\$35,000	70%
	<b>Total Rev. minus All Expenditures</b>	<b>\$0</b>	<b>\$8,063</b>		

Source: ECONorthwest Transient Lodging Tax Survey

**Table A-5 continued. Expenditures of TLT by jurisdiction and program, fiscal years 2004 and 2007**

Jurisd. Name	Program Name	TLT Allocation		Change FY 2004 - FY 2007	
		FY 2003/04	FY 2006/07	Amount	Percent
Lake County	Total TLT Revenue	\$70,536	\$104,506	\$33,970	48%
	Lake County Chamber	\$34,292	\$50,030	\$15,738	46%
	Lake County Fair	\$17,144	\$25,553	\$8,409	49%
	North Lake EMS	\$12,909	\$20,067	\$7,158	55%
	Paisley Disaster Unit	\$2,664	\$2,548	-\$116	-4%
	Lake County General Fund	\$3,527	\$5,225	\$1,698	48%
	North Lake county Chamber	\$0	\$1,083	\$1,083	
	<b>Total Rev. minus All Expenditures</b>	<b>\$0</b>	<b>\$0</b>		
Wood Village	Total TLT Revenue	\$67,701	\$97,870	\$30,169	45%
	Economic Development Committee	\$1,230	\$266	-\$964	-78%
	General government expense	\$3,944	\$7,464	\$3,520	89%
	Community Park and Activities	\$85,784	\$75,081	-\$10,703	-12%
	<b>Total Rev. minus All Expenditures</b>	<b>-\$23,257</b>	<b>\$15,059</b>		
Cottage Grove	Total TLT Revenue	\$66,708	\$96,890	\$30,182	45%
	Chamber of Commerce	\$15,850	\$23,361	\$7,511	47%
	South Lane Wheels	\$900	\$2,500	\$1,600	178%
	Rural Tourism	\$7,830	\$24,439	\$16,609	212%
	RCIC grant	\$8,593	\$0	-\$8,593	-100%
	Family Releif Nursery	\$900	\$900	\$0	0%
	Historical District sign permits	\$900	\$900	\$0	0%
	Community Sharing	\$500	\$1,000	\$500	100%
	Community Events Expense	\$400	\$991	\$591	148%
Domestic Violence Council	\$0	\$500	\$500		
	<b>Total Rev. minus All Expenditures</b>	<b>\$30,835</b>	<b>\$42,299</b>		
Burns	Total TLT Revenue	\$68,076	\$78,885	\$10,809	16%
	Harney County Chamber of Commerce	\$1,362	\$1,578	\$216	16%
	City of Burns General Fund	\$66,714	\$77,307	\$10,593	16%
	<b>Total Rev. minus All Expenditures</b>	<b>\$0</b>	<b>\$0</b>		
Keizer	Total TLT Revenue	\$50,528	\$75,964	\$25,436	50%
	Keizer Chamber of Commerce	\$10,100	\$15,193	\$5,093	50%
	Keizer Rural Fire District	\$10,100	\$15,193	\$5,093	50%
	General Fund	\$30,193	\$45,578	\$15,385	51%
	<b>Total Rev. minus All Expenditures</b>	<b>\$135</b>	<b>\$0</b>		
Sutherlin	Total TLT Revenue	\$62,038	\$72,218	\$10,180	16%
	Chamber of Commerce	\$63,873	\$0	-\$63,873	-100%
	Tourist Promotion	\$0	\$79,707	\$79,707	
	<b>Total Rev. minus All Expenditures</b>	<b>-\$1,835</b>	<b>-\$7,489</b>		

Source: ECONorthwest Transient Lodging Tax Survey

**Table A-5 continued. Expenditures of TLT by jurisdiction and program, fiscal years 2004 and 2007**

Jurisd. Name	Program Name	TLT Allocation		Change FY 2004 - FY 2007	
		FY 2003/04	FY 2006/07	Amount	Percent
	Total TLT Revenue	\$32,241	\$49,178	\$16,937	53%
Oregon City	Smithsonian Exhibition Sponsorship	\$5,000	\$0	-\$5,000	-100%
	2004 Pioneer Family Festival	\$3,600	\$0	-\$3,600	-100%
	2004 Concerts in the Park	\$4,000	\$5,800	\$1,800	45%
	Historic Oregon City Maps	\$3,000	\$0	-\$3,000	-100%
	Missouri Provisioners Dept Visual Upgrade	\$3,000	\$0	-\$3,000	-100%
	Historical Concert in Oregon City	\$3,140	\$0	-\$3,140	-100%
	2007 Family Fun Days	\$0	\$3,200	\$3,200	
	Celebrate 7th Street - 2006 & 2007	\$0	\$8,000	\$8,000	
	Flower Baskets	\$0	\$11,858	\$11,858	
	Ermatinger House Program and Promotional Materials	\$0	\$2,900	\$2,900	
	EOT Street Sign Toppers	\$0	\$7,000	\$7,000	
	Willamette Falls Locks Grant	\$0	\$2,000	\$2,000	
		<b>Total Rev. minus All Expenditures</b>	<b>\$10,501</b>	<b>\$8,420</b>	
Rogue River	Total TLT Revenue	\$50,937	\$48,440	-\$2,497	-5%
	Parks	\$12,734	\$12,110	-\$624	-5%
	Public Relations	\$12,734	\$12,110	-\$624	-5%
	Police	\$22,922	\$21,798	-\$1,124	-5%
	Administration	\$2,547	\$2,422	-\$125	-5%
		<b>Total Rev. minus All Expenditures</b>	<b>\$0</b>	<b>\$0</b>	
Forest Grove	Total TLT Revenue	\$40,523	\$53,807	\$13,284	33%
	General Fund	\$40,523	\$53,807	\$13,284	33%
		<b>Total Rev. minus All Expenditures</b>	<b>\$0</b>	<b>\$0</b>	
Warrenton	Total TLT Revenue	\$31,626	\$48,008	\$16,382	52%
	Chamber of Commerce	\$1,847	\$2,804	\$957	52%
	Hammond Marina capital reserve fund	\$2,151	\$3,265	\$1,114	52%
	Lower Columbia Tourism Council	\$2,151	\$3,265	\$1,114	52%
	General Fund	\$25,478	\$38,675	\$13,197	52%
		<b>Total Rev. minus All Expenditures</b>	<b>\$0</b>	<b>\$0</b>	
Port Orford	Total TLT Revenue	\$32,615	\$44,750	\$12,135	37%
	Audubon Society	\$782	\$0	-\$782	-100%
	Port Orford Fishery	\$1,304	\$0	-\$1,304	-100%
	Jubilee Celebration	\$2,869	\$3,000	\$131	5%
	Chamber of Commerce	\$3,390	\$3,000	-\$390	-12%
	Port Orford Arts Council	\$1,617	\$4,000	\$2,383	147%
	Heritage Society	\$2,138	\$0	-\$2,138	-100%
	General Fund	\$20,515	\$34,750	\$14,235	69%
	<b>Total Rev. minus All Expenditures</b>	<b>\$0</b>	<b>\$0</b>		
Lakeside	Total TLT Revenue	\$35,428	\$39,335	\$3,906	11%
	Chamber of Commerce	\$2,000	\$2,000	\$0	0%
		<b>Total Rev. minus All Expenditures</b>	<b>\$33,428</b>	<b>\$37,335</b>	
Fairview	Total TLT Revenue	\$51,257	\$39,037	-\$12,220	-24%
	General Fund	\$51,257	\$39,037	-\$12,220	-24%
		<b>Total Rev. minus All Expenditures</b>	<b>\$0</b>	<b>\$0</b>	

Source: ECONorthwest Transient Lodging Tax Survey

**Table A-5 continued. Expenditures of TLT by jurisdiction and program, fiscal years 2004 and 2007**

Jurisd. Name	Program Name	TLT Allocation		Change FY 2004 - FY 2007	
		FY 2003/04	FY 2006/07	Amount	Percent
Lebanon	Total TLT Revenue	\$19,710	\$29,604	\$9,894	50%
	Santiam Travel Station Tourism Office	\$2,149	\$0	-\$2,149	-100%
	Chamber of Commerce Tourism Office	\$7,700	\$18,000	\$10,300	134%
	Art in the Park	\$1,125	\$0	-\$1,125	-100%
	Holidays in the Park	\$248	\$0	-\$248	-100%
	Excursion Day	\$3,340	\$0	-\$3,340	-100%
	Star Spangled Celebration	\$6,750	\$15,225	\$8,475	126%
	Strawberry Century Bicycle Ride	\$300	\$0	-\$300	-100%
	City Administrative Expense	\$2,234	\$2,966	\$732	33%
	Downtown Flower Baskets and Cleanup (event)	\$0	\$2,292	\$2,292	
	Strawberry Parade	\$0	\$1,123	\$1,123	
	<b>Total Rev. minus All Expenditures</b>	<b>-\$4,136</b>	<b>-\$10,002</b>		
	Waldport	Total TLT Revenue	\$23,386	\$23,048	-\$338
Chamber of Commerce General Fund		\$3,508	\$3,457	-\$51	-1%
<b>Total Rev. minus All Expenditures</b>		<b>\$0</b>	<b>\$0</b>		
Creswell	Total TLT Revenue	\$21,746	\$22,423	\$677	3%
	Chamber of Commerce	\$4,000	\$4,000	\$0	0%
	Parks and Rec	\$8,102	\$21,500	\$13,398	165%
	Economic Improvement and Development	\$0	\$5,280	\$5,280	
	<b>Total Rev. minus All Expenditures</b>	<b>\$9,644</b>	<b>-\$8,357</b>		
Oakridge	Total TLT Revenue	\$27,749	\$21,838	-\$5,911	-21%
	Oakridge/Westfir Area Chamber of Commerce	\$10,000	\$10,000	\$0	0%
	Tree Planting Festival	\$2,000	\$2,000	\$0	0%
	Oakridge Fireworks	\$2,000	\$2,000	\$0	0%
	Bike Events	\$2,000	\$2,000	\$0	0%
	Sugar Plum Bazaar	\$500	\$500	\$0	0%
	Pioneer Museum	\$500	\$500	\$0	0%
	<b>Total Rev. minus All Expenditures</b>	<b>\$10,749</b>	<b>\$4,838</b>		
Wheeler	Total TLT Revenue	\$17,686	\$19,539	\$1,853	10%
	membership in local area-wide Chamber of Commerce	\$250	\$250	\$0	0%
	<b>Total Rev. minus All Expenditures</b>	<b>\$17,436</b>	<b>\$19,289</b>		
Sweet Home	Total TLT Revenue	\$13,885	\$18,488	\$4,603	33%
	Chamber of Commerce	\$5,000	\$5,271	\$271	5%
	Economic Development Program	\$11,100	\$3,535	-\$7,565	-68%
	Entryway project	\$0	\$2,000	\$2,000	
	Boat Ramp Restroom project	\$0	\$3,640	\$3,640	
	<b>Total Rev. minus All Expenditures</b>	<b>-\$2,215</b>	<b>\$4,042</b>		
Sandy	Total TLT Revenue	\$11,334	\$17,819	\$6,485	57%
	Operation of Visitors Center	\$14,000	\$10,000	-\$4,000	-29%
	<b>Total Rev. minus All Expenditures</b>	<b>-\$2,666</b>	<b>\$7,819</b>		

Source: ECONorthwest Transient Lodging Tax Survey

**Table A-5 continued. Expenditures of TLT by jurisdiction and program, fiscal years 2004 and 2007**

Jurisd. Name	Program Name	TLT Allocation		Change FY 2004 - FY 2007	
		FY 2003/04	FY 2006/07	Amount	Percent
Umatilla	Total TLT Revenue	\$18,933	\$16,130	-\$2,803	-15%
	Local Historical Museum	\$3,600	\$3,600	\$0	0%
	Chamber of Commerce	\$7,662	\$8,993	\$1,331	17%
	Future development of riverfront "old town site"	\$7,671	\$3,537	-\$4,134	-54%
	<b>Total Rev. minus All Expenditures</b>	<b>\$0</b>	<b>\$0</b>		
Junction City	Total TLT Revenue	\$7,852	\$9,181	\$1,329	17%
	Chamber of Commerce	\$4,000	\$4,000	\$0	0%
	General Fund	\$3,852	\$5,181	\$1,329	35%
	<b>Total Rev. minus All Expenditures</b>	<b>\$0</b>	<b>\$0</b>		
Veneta	Total TLT Revenue	\$5,933	\$5,345	-\$588	-10%
	Fern Ridge Chamber of Commerce	\$0	\$1,600	\$1,600	
	Wings & Wine Festival	\$0	\$1,277	\$1,277	
	Veneta Farmer's Market	\$0	\$252	\$252	
	Tourism Promotion	\$0	\$1,533	\$1,533	
	<b>Total Rev. minus All Expenditures</b>	<b>\$5,933</b>	<b>\$683</b>		

Source: ECONorthwest Transient Lodging Tax Survey



# Survey Questionnaire

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Appendix B presents the survey questionnaire, which was administered on the web site “surveymonkey.com.”

# OREGON TOURISM COMMISSION

## LOCAL TRANSIENT LODGING TAX SURVEY

### 1. INTRODUCTION

The Oregon Tourism Commission, dba Travel Oregon, provides tourism support to regional marketing entities as well as local jurisdictions across Oregon. We want to understand what the overall economic impacts of tourism impact, including total local transient lodging tax collections. This survey focuses on how jurisdictions throughout the state spend revenues from local transient lodging tax, and what programs, facilities, services, and activities are financed with local transient lodging tax funds. In addition, we are evaluating recent changes in transient lodging tax rates, revenues, and expenditures. We are using the benchmark date of July 2, 2003 as it is specified in ORS 320.300 to 320.350, which authorized a 1% statewide transient lodging tax and provided direction on use of local lodging tax revenues.

We have contracted with ECONorthwest, an economics and planning firm with offices in Eugene and Portland, to conduct an evaluation of uses of revenues from the local transient lodging tax. The results of the survey will be made available to you and will provide the Oregon Tourism Commission with information to help fulfill its mission to enhance Oregon's quality of life by strengthening economic impacts of the tourism industry in Oregon.

This survey asks questions about the collection and use of transient lodging tax revenues in **Fiscal year 2003-2004** and **Fiscal year 2006-2007**. To complete the survey, you will need budgetary information, including revenues and expenditures of local transient lodging tax monies for both of these fiscal years. If you find that you need to provide information beyond the questions in this survey to describe your jurisdictions expenditures, please contact Beth Goodman at [goodman@eugene.econw.com](mailto:goodman@eugene.econw.com) or 541-242-8954.

We obtained your name by contacting your jurisdiction and asking for the person most knowledgeable about the uses of transient lodging taxes. If we should work with another person at your jurisdiction to get this information, please give Beth Goodman revised contact information. Thank you for your participation!

1. Does your jurisdiction have a local transient lodging tax (on hotels, motels, and other overnight facilities)?

No

Yes

## 2. LOCAL TRANSIENT LODGING TAX INFORMATION

1. What was your jurisdiction's total expenditures for the following fiscal years, inclusive of all funds spent on all activities?

Fiscal year 2003-2004 \_\_\_\_\_

Fiscal year 2006-2007 \_\_\_\_\_

2. The remaining questions in this survey are about the **local** transient lodging tax levied by the jurisdiction that you work for.

What year did the jurisdiction first impose the local transient lodging tax and what was the rate when the transient lodging tax was first imposed?

Year \_\_\_\_\_

Tax rate (%) \_\_\_\_\_

3. What is the jurisdiction's current transient lodging tax rate (excluding the 1% state lodging tax)?

\_\_\_\_\_  
\_\_\_\_\_

4. If the jurisdiction's local transient lodging tax rate changed since it was first imposed, please list the year(s) of the change and the transient lodging tax rate at each change (excluding the state 1% transient lodging tax).

If the jurisdiction changed its transient lodging tax more than four times, list the four most recent changes, including year of change and tax rate (excluding the state 1% transient lodging tax).

First change \_\_\_\_\_

Second change \_\_\_\_\_

Third change \_\_\_\_\_

Fourth change \_\_\_\_\_

5. Does your jurisdiction have a collection reimbursement fee (a “processing” fee for collection and remittance of the local lodging tax) that is retained by lodging operators?

No

Yes

If yes, what is the reimbursement percentage rate?

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6. Does the jurisdiction's transient lodging tax rate vary seasonally? If so, please describe how it varies.

No, the transient lodging tax rate does not vary seasonally

Yes, the transient lodging tax rate varies seasonally

Please describe the way the tax rate varies

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7. Does the jurisdiction have exemptions to the local transient lodging tax for certain types of overnight accommodations? If so, please describe the exemptions.

No, the jurisdiction does not exempt any type of accommodations

Yes, the jurisdiction allows exemptions for some types of accommodations

Please describe the exemptions

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8. How are decisions made in your jurisdiction involving the establishment of new fees or taxes or increasing existing fees or taxes?

Decisions are made by public vote (Home rule)

Decisions are made based on a vote by elected officials

Other process for decision making

Other (please describe)

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9. What were the total revenues (in dollars) collected for the local transient lodging tax in the following fiscal years (excluding the state 1% lodging tax)? If your jurisdiction collects revenues on behalf of other jurisdictions, please report the total revenues collected for allocation by your jurisdiction.

Fiscal year 2003-2004 \_\_\_\_\_

Fiscal year 2006-2007 \_\_\_\_\_

10. Does your jurisdiction have projections of local transient lodging tax revenues for fiscal year 2007-2008?

No

Yes

What is the projected amount of revenue from the local transient lodging tax for fiscal year 2007-2008?

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### 3. LOCAL TRANSIENT LODGING TAX

The following sections of the survey will ask you about funds, financing, and programs financed through **local** transient lodging tax revenues. We are collecting information about the use of transient lodging tax revenues for fiscal years **2003-2004** and **2006-2007**.

It may be helpful to have budget documents related to transient lodging tax revenues for fiscal years **2003-2004** and **2006-2007** available to answer these questions.

For questions about annual appropriations, please provide **actual** amounts appropriated, rather than budgeted amounts.

ORS 320.300 provides the following definitions that are relevant to this survey:

**“Tourism promotion”** means any of the following activities:

- (a) Advertising, publicizing or distributing information for the purpose of attracting and welcoming tourists;
- (b) Conducting strategic planning and research necessary to stimulate future tourism development;
- (c) Operating tourism promotion agencies; and
- (d) Marketing special events and festivals designed to attract tourists.

**“Tourism-related facility”**:

- (a) Means a conference center, convention center or visitor information center; and
- (b) Means other improved real property that has a useful life of 10 or more years and has a substantial purpose of supporting tourism or accommodating tourist activities.

**“Tourist”** means a person who, for business, pleasure, recreation or participation in events related to the arts, heritage or culture, travels from the community in which that person is a resident to a different community that is separate, distinct from and unrelated to the person’s community of residence, and that trip:

- (a) Requires the person to travel more than 50 miles from the community of residence; or
- (b) Includes an overnight stay.

#### **4. PROGRAMS FINANCED THROUGH LOCAL TRANSIENT LODGING TAX REVENUES IN FY 2003-2004**

The Oregon Tourism Commission would like to know how revenue generated through the local transient lodging tax were spent in the **2003-2004 fiscal year**.

The questions below ask you to identify all of the programs, events, facilities, activities, projects, services, and other tourism related items that were funded by revenues from the local transient lodging tax in **fiscal year 2003-2004**. We refer to all of these activities as "programs."

We have provided space for descriptions of up to 20 programs. If your jurisdiction funds fewer than 20 programs from local transient lodging tax revenues, provide information about all the programs your jurisdiction funds and skip to the end of the page to continue the survey. If your jurisdiction spends revenues on more than 20 programs, please provide information about the additional programs in the last question on the page.

1. How much (in dollars) of local transient lodging tax revenues was dedicated to fund tourism facilities or promotion in fiscal year 2003-2004?

\_\_\_\_\_

2. Please describe one program financed with monies appropriated from local transient lodging tax revenue.

**Program name:** \_\_\_\_\_

\_\_\_\_\_

**Annual amount allocated to the program:** \_\_\_\_\_

\_\_\_\_\_

**Primary purpose of the program (tourism or other):** \_\_\_\_\_

\_\_\_\_\_

**Types of activities supported by the program:** \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

3-21. Questions 3 through 21 are the same as question 2, allowing the respondent to identify up to 20 programs financed with monies appropriated from local transient lodging tax revenue.

22. If your jurisdiction has more than 20 programs that are funded with monies appropriated from local transient lodging tax revenues, please provide information about each of the programs in the space below. Please provide the following information for each program:

Program name

Annual amount allocated to the program

Purpose of the program

Types of activities supported by the program

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## **5. PROGRAMS FINANCED THROUGH LOCAL TRANSIENT LODGING TAX REVENUES IN FY 2006-2007**

The Oregon Tourism Commission would like to know how revenue generated through the local transient lodging tax were spent in the **2006-2006 fiscal year**.

The questions below ask you to identify all of the programs, events, facilities, activities, projects, services, and other tourism related items that were funded by revenues from the local transient lodging tax in **fiscal year 2006-2007**. We refer to all of these activities as "programs."

We have provided space for descriptions of up to 20 programs. If your jurisdiction funds fewer than 20 programs from local transient lodging tax revenues, provide information about all the programs your jurisdiction funds and skip to the end of the page to continue the survey. If your jurisdiction spends revenues on more than 20 programs, please provide information about the additional programs in the last question on the page.

1. How much (in dollars) of local transient lodging tax revenues was dedicated to fund tourism facilities or promotion in fiscal year 2006-2007?

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2. Please describe one program financed with monies appropriated from local transient lodging tax revenue.

**Program name:** \_\_\_\_\_

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**Annual amount allocated to the program:** \_\_\_\_\_

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**Primary purpose of the program (tourism or other):** \_\_\_\_\_

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**Types of activities supported by the program:** \_\_\_\_\_

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3-21. Questions 3 through 21 are the same as question 2, allowing the respondent to identify up to 20 programs financed with monies appropriated from local transient lodging tax revenue.

22. If your jurisdiction has more than 20 programs that are funded with monies appropriated from local transient lodging tax revenues, please provide information about each of the programs in the space below. Please provide the following information for each program:

Program name

Annual amount allocated to the program

Purpose of the program

Types of activities supported by the program

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## **6. ADDITIONAL INFORMATION**

1. Please describe anything unusual (beyond what has been covered in the survey) about about your jurisdiction's local transient lodging tax, the revenue appropriations, or the programs that are financed through local transient lodging tax revenue.

2. In what ways can the Oregon Tourism Commission, regional and local promotion entities and the tourism industry at large assist your jurisdiction in regard to exploring and implementing travel and tourism opportunities?

## 7. INFORMATION ABOUT YOUR JURISDICTION

We may have follow-up questions based on the answers to the survey. Please provide contact information, in the event that we have additional questions.

1. Jurisdiction Name

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2. Contact name

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3. Contact phone number

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4. Contact email address

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Thank you for your participation in the Oregon Tourism Commission's Local Transient Lodging Tax survey. If you have questions about the survey or would like to provide more information, please contact Beth Goodman at ECONorthwest at [goodman@eugene.econw.com](mailto:goodman@eugene.econw.com) or 541-242-8954.

Thank you!