



TRAVEL



OREGON

**Oregon Tourism Commission
Transient Lodging Tax
Studies**

10.14.2019

2019 Transient Lodging Tax Studies

LOCAL JURISDICTION – TLT SURVEY

- **Conducted by ECONorthwest**
- **Previous local jurisdiction TLT survey was conducted by ECONorthwest in 2008 (looked at 2007 tax year)**
- **Comparative analysis of the ways in which jurisdictions use TLT revenue today vs. a decade ago**
- **Final report will be released late November**

CITY TAX COMPARISION - PILOT

- **Conducted by Dean Runyan Associates**
- **Pilot study to compare general revenues of like sized cities based on a perception of visitor activity**

Local Transient Lodging Tax Survey

Prepared for

The Oregon Tourism Commission

by

ECONorthwest

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May 2008

LOCAL JURISDICTION TLT SURVEY



Local Jurisdiction TLT Survey

METHODOLOGY

- **Conduct topical research and develop a survey instrument**
- **Interview jurisdictions that currently levy a TLT**
- **Analyze and summarize findings**

SURVEY FOCUS

- **Information about total, actual jurisdiction expenditures and TLT expenditures 2017-2018 FY**
- **Administration of local TLT programs**
- **Activities funded by TLT including amount funded and description of programs, facilities, services, and events.**





Survey Response & Limitations

Share of all local TLT Revenue	All TLT Jurisdiction	Participating Jurisdictions	Non-Responsive Jurisdictions
90% of TLT Revenue	30	28	2
8% of TLT Revenue	25	23	2
2% of TLT Revenue	48	37	11
Unknown	17	13	4
Total	120	101	19

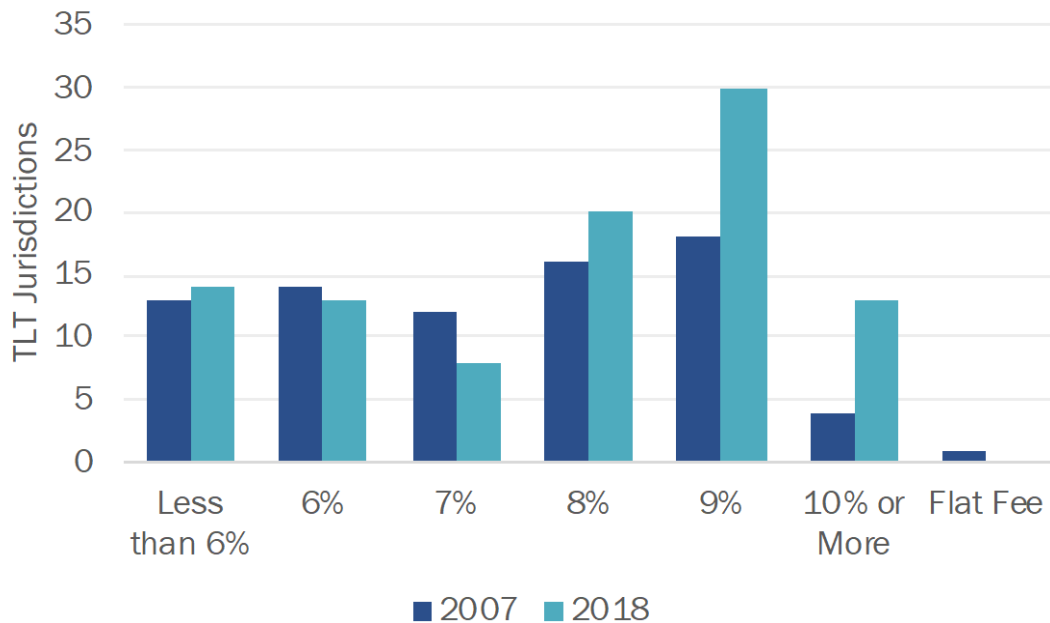
Survey Quick Facts

- 104 cities levy a TLT
- 16 counties levy a TLT
- 83% survey participation rate
- 7.7% average TLT rate
- \$232.9M = total program expenditures
- 383 = number of programs



Change in TLT Rates

Participating Jurisdictions, 2007 and 2018



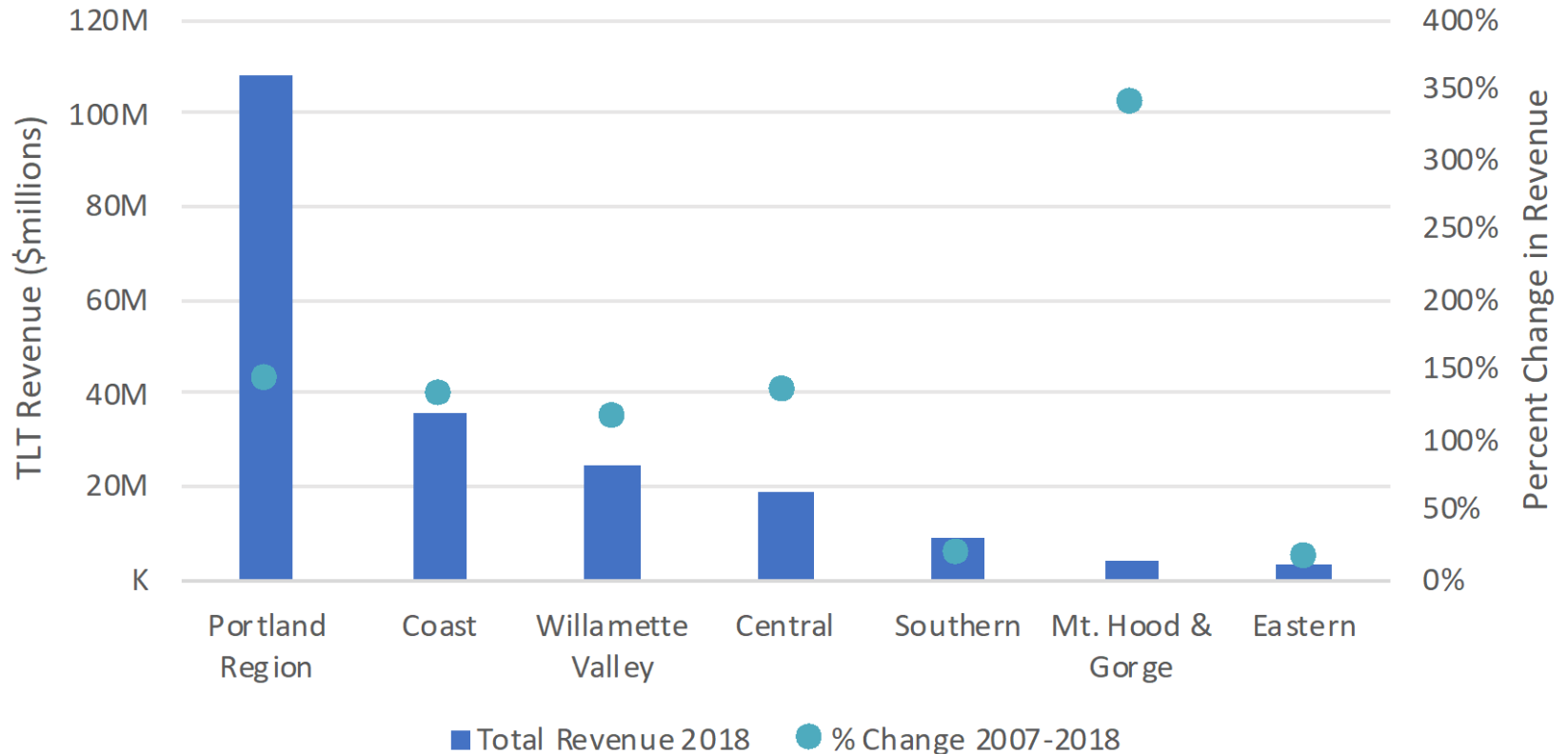
Change in Local TLT Revenues

Participating Jurisdictions, 2007 and 2018

TLT Collections							Change in Revenue 2007 to 2018		
2007				2018					
Region	Jurisd.	Revenue	Percent of Total	Jurisd.	Revenue	Percent of Total	Amount	Percent	Share
Portland Region	14	\$44,592,764	49%	10	\$108,187,634	53%	\$63,594,870	143%	4%
Coast	21	\$15,330,773	17%	25	\$35,796,438	18%	\$20,465,665	133%	1%
Willamette Valley	16	\$11,367,624	13%	27	\$24,746,733	12%	\$13,379,109	118%	0%
Central	7	\$7,922,198	9%	8	\$18,622,491	9%	\$10,700,293	135%	0%
Southern	9	\$7,812,564	9%	11	\$9,374,451	5%	\$1,561,887	20%	-4%
Mt. Hood & Gorge	4	\$944,428	1%	7	\$4,172,100	2%	\$3,227,672	342%	1%
Eastern	10	\$2,939,914	3%	13	\$3,395,614	2%	\$455,700	16%	-2%
Total	81	\$90,910,265	100%	101	\$204,295,461	100%	\$113,385,196	125%	-

Change in TLT Revenues by Region

Participating Jurisdictions, 2007 and 2018



Local TLT Per Capita

Participating Jurisdictions, 2007 and 2018

Region	TLT Revenue per Capita		Change 2007-2018	
	2007	2018	Amount	Percent Change
Coast	\$121.73	\$224.44	\$102.71	84%
Central	\$26.06	\$83.68	\$57.62	221%
Mt. Hood & Gorge	\$25.63	\$65.00	\$39.37	154%
Portland Region	\$17.59	\$58.18	\$40.59	231%
Southern	\$30.70	\$46.59	\$15.89	52%
Eastern	\$16.04	\$28.70	\$12.65	79%
Willamette Valley	\$12.15	\$23.12	\$10.97	90%





TLT Expenditures

Participating Jurisdictions, 2007 and 2018

	Allocation Year		Change	
	2007	2018	Amount	Percent
Total Programs	281	383	102	36%
Total Expenditures	\$77.2m	\$232.9m	\$155.7m	202%
Average Allocation	\$274,549	\$607,970		



TLT Expenditures by Program Purpose

Participating

Jurisdictions, 2018		Program Expenditures	
Program Purpose	Programs	Amount	Share
Tourism	183	\$137,662,199	59%
General Services	191	\$93,087,565	40%
Other	9	\$2,102,775	1%
Total	383	\$232,852,539	100%

TLT Expenditures by Program Category

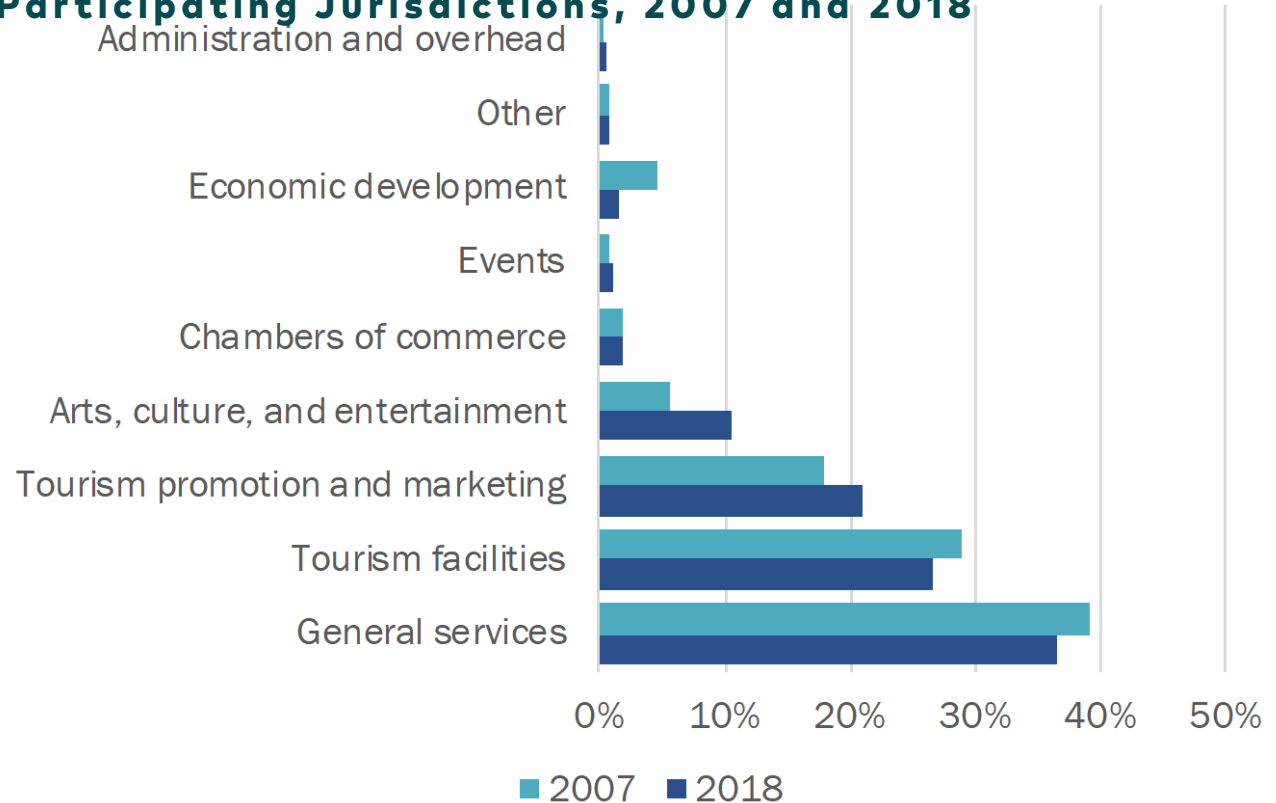
Participating Jurisdictions, 2007 and 2018

	2007			2018			Change in Expenditure	
	Programs	Expenditures	Share	Programs	Expenditures	Share	Amount	Percent
General services	78	\$30,148,071	39%	110	\$84,849,587	36%	\$54,701,516	181%
Tourism facilities	31	\$22,376,825	29%	26	\$62,055,182	27%	\$39,678,357	177%
Tourism promotion and marketing	41	\$13,870,125	18%	79	\$48,573,317	21%	\$34,703,192	250%
Arts, culture, and entertainment	17	\$4,397,013	6%	25	\$24,348,990	10%	\$19,951,977	454%
Chambers of commerce	35	\$1,340,412	2%	40	\$4,035,060	2%	\$2,694,648	201%
Events	30	\$530,901	1%	37	\$2,271,344	1%	\$1,740,443	328%
Economic development	32	\$3,507,240	5%	37	\$3,366,530	1%	-\$140,710	-4%
Other	12	\$705,255	1%	9	\$2,102,775	1%	\$1,397,520	198%
Administration and overhead	5	\$272,459	0%	18	\$1,158,682	0%	\$886,223	325%
Total	281	\$77,148,300	100%	381	\$232,761,467	100%	\$155,613,167	202%



TLT Expenditures by Program Category

Participating Jurisdictions, 2007 and 2018



CITY TAX COMPARISON – PILOT

See Printed Draft Memo

