

BAKER COUNTY TRANSIENT LODGING TAX

FACTS SHEET

Tax Deadlines First Quarter - January, February, March Second Quarter - April, May, June Third Quarter - July, August, September Fourth Quarter - October, November, December All quarterly reports are due by the 15th of the following month in which the quarter ends. Quarterly reports will be considered delinquent if they are not received or postmarked by the last day of the month in which the taxes are due. Current Tax rate is 7th. Tax calculation example: Room rent = \$90.00 per night Baker County lodging tax = (\$90.00 x.07) = \$6.30 Total cost to renter (not including State lodging tax) = \$96.30 Total cost to renter (not including State lodging tax) = \$96.30 Tax Rate Establishment owners are allowed to keep 5th of the calculated lodging tax to offset cost of collecting and reporting the tax. Establishment owners reimbursement example: Baker County lodging tax collected from renter = \$6.30 Establishment owners reimbursement example: Baker County lodging tax collected from renter = \$6.30 Establishment owners reimbursement = (\$6.30 x.05) = \$.32 Tax to be remitted to Baker County = \$5.98 Each year in October the TLTC Committee will notify establishment owners of the new year's rate. This rate will take effect January 1st of the following year. Exemptions to the tax are identified in section 5 of the Baker County Transient Lodging Tax Ordinance. TLTC taxes are used in a variety of ways. Some of which are: • Formal Marketing of Baker County's many attributes • Marketing and grant potential for events that bring over night visitors to Baker County promotional material • Formal Marketing of Baker County Visitor Center If you would like further detail of how these taxes can help your community, feel free to email TLTC Committee Chair, Tyler Brown at tylerbrown@barleybrowns.com		
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All forms, applications, and a copy of the ordinance are available online at www.bakercounty.org		
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