



CITY OF HERMISTON
180 NE 2ND ST, HERMISTON, OR 97838
(541) 567-5521

Instructions for the Transient Room Tax

The Transient Room Tax is a separate tax from the Tourism Promotion Assessment. The tax and assessment must be paid separately. Both the tax and assessment are to be collected and submitted to the City entirely by the entity which collected the rent from the traveler.

If the business is disposed of or suspended, a closing return must be filed immediately at the Finance Department at City Hall, and the tax must be paid. No change of ownership can be recorded until this is done.

If no tax is due, please indicate that on this form, sign, and return it to City Hall.

Instructions for the Tourism Promotion Assessment Charge

A room or space rented to one individual or party shall be counted each day it is rented to that individual or party, up to 30 consecutive days.

The Transient Room Tax is a separate tax from the Tourism Promotion Assessment. Both taxes must be paid separately.

Changes of address must be filed and reported immediately to the Finance Department.

If the business is disposed of or suspended, a closing return must be filed immediately at the Finance Department at City Hall, and the tax must be paid. No change of ownership can be recorded until this is done.

To avoid penalty, please be sure proper remittance is enclosed.

MAKE CHECKS PAYABLE TO CITY OF HERMISTON

Delinquencies, Penalties & Interest

EXTENSIONS- For good cause, the Finance Director/Recorder may extend, but not to exceed one month, the time for making any return or payment of tax. No further extension shall be granted, except by action of the City Council as provided herein. Any operator to whom an extension is granted shall pay interest at the rate of one percent per month on the amount of tax due without proration for a fraction of a month. If a return is not filed, and the tax and interest due is not paid by the end of the extension granted, then the interest shall become a part of the tax for computation of penalties

ORIGINAL DELINQUENCY- Any operator/intermediary who has not been granted an extension of time for remittance of tax due and who fails to remit any tax imposed by this chapter prior to delinquency shall pay a penalty of 10% of the amount of the tax due in addition to the amount of the tax.

CONTINUED DELINQUENCY- Any operator/intermediary who has not been granted an extension of time for remittance of tax due, and who failed to pay any delinquent remittance on or before a period of 30 days following the date on which the remittance first became delinquent shall pay a second delinquency penalty of 15% of the amount of tax due plus the amount of the tax and the 10% penalty first imposed.

INTEREST- In addition to the penalties imposed, any operator who fails to remit any tax imposed by this chapter shall pay

Additional information regarding delinquencies, penalties, and interest can be found in Hermiston Municipal Code Chapter 112.