



BOARD OF COMMISSIONERS

AGENDA REQUEST & STAFF REPORT

MEETING DATE: November 22, 2021

SUBJECT: Transient Room Tax Update

RECOMMENDED MOTION:

None. This is an informational update.

BACKGROUND AND POLICY IMPLICATIONS:

The original Deschutes County Transient Room Tax (TRT) Ordinance was voter-approved and adopted by the Board of County Commissioners in 1975. The ordinance levied a 5% tax on rents collected for the short-term (30 days or less) use of space in lodging establishments located in the unincorporated area of the county. Since then, the rate has been increased three times with the last 1% increase occurring in 2014. The current rate in the unincorporated area of Deschutes County is 8%.

With the recent and unanticipated increase in TRT collections following the onset of the pandemic there has been renewed interest in the history of the program and eligible uses of the funds.

At the work session, staff will present the history and regulations of the county and state TRT programs, comparisons to other city and county TRT programs and permitted uses of the funds.

BUDGET IMPACTS:

None.

ATTENDANCE:

Greg Munn, Treasurer and Chief Financial Officer