

Transient Room Tax Information

Online Travel Companies

Online Travel Companies must obtain a City Business License and pay Transient Room Taxes on units they rent within City of Depoe Bay city limits. For more information including registration, see our [Online Travel Company Requirements](#).

Rate History

The Transient Room Tax (TRT) Ordinance was first adopted on March 5, 1976 (Ord. 22), at the rate of five percent. On July 1, 1988, the rate was raised to six percent (Ord. 141). On January 1, 1998 the rate was raised to seven percent (Ord 241). On July 1, 2003, the rate was raised to eight percent (Ord. 262), with one percent dedicated to public safety. On July 5, 2017 the rate was raised to nine and one half percent (Ord. 313), and the current rate of twelve percent was passed on September 21, 2021, and implemented on January 1, 2022 (Ord. 330-21).

Exemptions (Ord. #22)

1. Any occupant for more than 30 successive calendar days (a person who pays for lodging on a monthly basis, irrespective of the number of days in such month, shall not be deemed a transient).
2. Any occupant whose rent is of a value less than \$2 per day.
3. Any person who rents a private home, vacation cabin, or like facility from any owner who rents such facilities incidentally to his own use thereof.
4. Any occupant whose rent is paid for hospital room or to a medical clinic, convalescent home, or home for the aged people, or to a public institution owned and operated by a unit of government.

[Transient Lodging Tax - Registration Form](#)

[Transient Lodging Tax Remittance Form](#)

[Transient Lodging Tax - Multiple Locations Reporting Form](#)

[Transient Lodging Tax - Intermediaries Form](#)