



NEWS *from* **Clatsop County**

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FOR IMMEDIATE RELEASE

October 2, 2025

Media Contact

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Clatsop County Adopts Ordinance Amending Transient Room Tax

ASTORIA, OR — On Wednesday, September 10, 2025, the Clatsop County Board of Commissioners adopted an ordinance amending Clatsop County Code 3.16, which governs the County's Transient Room Tax. The changes may impact how lodging operators and intermediaries collect and remit this tax beginning in 2026.

A copy of the amended ordinance is available online at:

www.clatsopcounty.gov/assessment/page/transient-room-tax

Key Changes

Countywide Tax Increase

Effective **January 1, 2026**, the Countywide Transient Room Tax will increase from **1% to 3%**. Transient Lodging Tax Collectors are required to collect and remit 3% of the rent charged for occupancy of transient lodging within Clatsop County. This increase is in addition to existing unincorporated County, City, and State lodging tax rates.

Updated Definition of "Transient Lodging Intermediary"

The updated ordinance clarifies that a *Transient Lodging Intermediary* is any person or entity other than the lodging provider that facilitates the retail sale of lodging and either:

- Charges for occupancy of the transient lodging;
- Collects the consideration charged for occupancy of the transient lodging; or
- Receives a fee or commission and requires the transient lodging provider to use a specified third-party entity to collect the consideration charged for occupancy of the transient lodging.

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Collection and Remittance Responsibility

The Transient Lodging Tax Collector directly receiving payment for occupancy is responsible for collecting the tax and remitting it quarterly to the County Tax Administrator. Failure to remit the tax may result in penalties, interest, and legal action, including foreclosure.

Use of Online Booking Platforms

Property owners and rental operators using platforms such as VRBO, Airbnb, Booking.com, and Expedia are urged to verify each platform's tax collection and remittance practices.

Registration Requirement

Transient Lodging Intermediaries that are [not yet registered](#) must complete a registration form to comply with Clatsop County Code 3.16.

Property owners, lodging operators, and intermediaries with questions or concerns are encouraged to contact the Clatsop County Assessment & Taxation Office. You can reach the office by email at assessor@clatsopcounty.gov, by phone at 503-325-8522, or visit us online at clatsopcounty.gov.

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