



# BAKER COUNTY TRANSIENT LODGING TAX

## FACTS SHEET

<p><b>Tax Deadlines</b></p>	<p>Tax reports are due quarterly, as follows:</p> <p>First Quarter - January, February, March          Second Quarter - April, May, June          Third Quarter - July, August, September          Fourth Quarter - October, November, December</p> <p>All quarterly reports are <b>due</b> by the 15<sup>th</sup> of the following month in which the quarter ends. Quarterly reports will be considered <b>delinquent</b> if they are not received or postmarked by the last day of the month in which the taxes are due.</p>
<p><b>Tax Rate</b></p>	<p><b>Current Tax rate is 7%.</b></p> <p>Tax calculation example:      Room rent                              = \$90.00 per night             Baker County lodging tax = <math>(\\$90.00 \times .07) = \\$6.30</math>          Total cost to renter (not including State lodging tax)= <b>\$96.30</b></p> <p><b>Establishment owners are allowed to keep 5% of the calculated lodging tax to offset cost of collecting and reporting the tax.</b></p> <p>Establishment owners reimbursement example:          Baker County lodging tax collected from renter = \$6.30          Establishment Owners reimbursement = <math>(\\$6.30 \times .05) = \\$ .32</math>          Tax to be remitted to Baker County = <b>\$5.98</b></p> <p><b>Each year in October the TLTC Committee will notify establishment owners of the new year's rate. This rate will take effect January 1<sup>st</sup> of the following year.</b></p> <p><b>Exemptions</b> to the tax are identified in section 5 of the Baker County Transient Lodging Tax Ordinance.</p>
<p><b>TAX USES</b></p>	<p>TLTC taxes are used in a variety of ways. Some of which are:</p> <ul style="list-style-type: none"> <li>◆ Formal Marketing of Baker County's many attributes</li> <li>◆ Marketing and grant potential for events that bring over night visitors to Baker County</li> <li>◆ Finance Baker County promotional material</li> <li>◆ Fund the operation of the Baker County Visitor Center</li> </ul> <p>If you would like further detail of how these taxes can help your community, feel free to email TLTC Committee Chair, Lea Gettle at <a href="mailto:hooverlea@gmail.com">hooverlea@gmail.com</a></p>
<p><b>Forms</b></p>	<p>All forms, applications, and a copy of the ordinance are available online at <a href="http://www.bakercounty.org">www.bakercounty.org</a></p> <p>Click on the <a href="#">TLT</a> listing under the Links heading.</p>