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COLUMBIA COUNTY

EXPLANATORY STATEMENT FOR COUNTY VOTERS' PAMPHLET

Ballot Title Caption: Columbia County Transient Lodging Tax Measure

Measure Number (if known): Word Total (500 Max): 462

Over the last 2 years the County needed to implement mandatory furlough days for general fund employees, reduce general fund positions by 14 FTE, use one-time resources, and sell County assets to balance the General Fund budget.

The County's General Fund is made up almost exclusively of property taxes which by law cannot increase more than 3% annually. Because expenses are growing faster than revenues, the County is facing the need to cut and/or reduce the quality of mandated and discretionary services funded by the General Fund.

A Report issued in 2019 reviewed the County's fiscal sustainability and identified transient lodging taxes (TLTs) as a revenue generating tool that does not raise property taxes and shifts the impact to County visitors who put burdens on the County's systems but do not pay property taxes.

The County proposes establishing a new County-wide Transient Lodging Tax. The TLT will be paid exclusively by guests staying in temporary lodgings—such as hotels, motels, bed and breakfasts, campgrounds, RV parks, and short-term vacation rentals for less than 30 consecutive days. Long term renters would not pay a tax on rent.

The tax structure will account for existing city TLTs to prevent inequitable burdens. If approved, the TLT rates will be implemented as follows:

13% in all unincorporated areas of Columbia County, as well as inside incorporated city boundaries that do not collect their own local TLT;

4% inside the boundaries of cities that collect a city TLT.

The County intends to implement a reduced rate for overnight lodging in Columbia County Parks for Columbia County residents.

Under Oregon law, revenue from any newly established local lodging tax must follow strict funding distributions. 50% of net revenue must be dedicated exclusively to funding tourism promotion and tourism-related facilities within the County. Examples of tourism programs that may be funded include improvements to the County Fairgrounds and County Parks and resiliency grants for small businesses in the restaurant and lodging industry. The remaining 50% may be allocated to the County general fund to support County services that rely on the General Fund, which include the Sheriff's Office, the District Attorney's Office, the Juvenile Department and several others.

The TLT will be collected directly by lodging operators or online booking intermediaries (such as Airbnb and VRBO) at the time a guest pays for a stay. These operators will remit the collected funds quarterly. The County intends to contract with the State of Oregon to collect TLTs for the County in order to avoid an additional administrative burden on operators.

In 2003, the Oregon Legislature passed a transient lodging tax law that allowed cities and counties in Oregon to collect local transient lodging taxes. Since that time a majority of counties and cities in Oregon have adopted transient lodging taxes.

Person responsible for the content of the Explanatory Statement:

BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON

By:____________________________
Casey Garrett, ~~Chair~~ Vice-chair

Date Signed: September 2, 2026