

# Oregon's State Lodging Tax

## Program Description and Characteristics of Taxpayers



**Calendar Years 2009-2018**



**150-604-005 (Rev. 4-19)**

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April 2019

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# Oregon's State Lodging Tax

## Major Report Changes from “Calendar Years 2005-2015” Report

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This report differs from prior lodging tax reports because it presents state lodging tax liability instead of state lodging tax receipts in some of the data tables. Tax liability is analyzed because it most closely tracks the lodging activity. The characteristics of the state lodging tax returns are the primary focus of the data tables. For a given taxpayer, tax liability and tax receipts might differ because of items such as interest and late payment penalties.

In Fourth Quarter 2016, taxpayers began using a new tax return form which required them to update their demographic information. This potentially fixed incorrect accommodation types, for example, many motels were reclassified as hotels and vice versa. This change should be considered when comparing data by accommodation type before Fourth Quarter 2016 to data in and after Fourth Quarter 2016.

As of Third Quarter 2017, zip codes in Lake County are now included in the Southern region instead of the Southeastern region. This change should be considered when comparing data by accommodation type before Third Quarter 2017 to data in and after Third Quarter 2017.

## Introduction

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Lawmakers created Oregon's state transient lodging tax program in 2003 to provide core funding to Travel Oregon, the statewide tourism promotion agency. Travel Oregon works to improve state economic conditions through tourism.

This report from the Oregon Department of Revenue (DOR), the agency responsible for collecting the state lodging tax, describes Oregon's state transient lodging tax program. Information in this report is typically used by the travel and hospitality industry, regional and state economic advisors, Travel Oregon, and lawmakers.

The Legislative History and Lodging Tax Program sections of the report describe the history of the statewide lodging tax and how the program operates. Next, the Descriptive Statistics section describes major trends in the lodging tax return data. Finally, the Data Tables section provides statistical data from state lodging tax returns by accommodation type and by region.

An important clarification is that this report only describes the statewide lodging tax program. Many cities and counties in Oregon charge separate lodging taxes at the local level. This report does not include information about those local lodging taxes. If readers are interested in local tax information, one source to consult is the *Oregon Travel Impacts* report available on Travel Oregon's website.

## Legislative History

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Some brief background information is useful for understanding tourism promotion and the state lodging tax in Oregon. In the 1930s, Oregon's then new state tourism bureau was part of an agency called the State Highway Commission. Later, in 1983, the tourism office joined the Oregon Economic Development Department. In 2003, the Legislative Assembly (HB 2267) decided to designate the Oregon Tourism Commission, a stand-alone agency, giving it more independence than in the past. The Oregon Tourism Commission, doing business as Travel Oregon, is governed by nine Governor-appointed commissioners.

Also in 2003, the same legislative action established a statewide one percent transient lodging tax. The statewide lodging tax funds Travel Oregon. Prior to the lodging tax, General Fund appropriations and Lottery Funds were some of the funding sources used for tourism promotion.

Under the 2003 law that created the lodging tax, the Legislature defined transient lodging as “hotel, motel and inn dwelling units that are designed for temporary overnight human occupancy, and [which] includes spaces designed for parking recreational vehicles during periods of human occupancy of those vehicles.” The law required Travel Oregon to spend at least 80 percent of lodging tax net receipts on state tourism marketing programs and no more than 15 percent of net receipts on regional tourism marketing programs. Travel Oregon also uses a portion of lodging tax revenue to pay for operations.

Beyond the state lodging tax, the 2003 law also addressed local government lodging taxes imposed by cities or counties. For local lodging tax programs that predated the state program, the law prohibited decreasing the percentage of tax revenues spent on tourism promotion or tourism-related facilities. For new or increased local taxes, the 2003 state law required 70 percent of net revenue to be spent to fund tourism promotion or tourism-related facilities. The law also required that new or increased local lodging taxes allow for at least five percent of tax revenues to be retained by lodging providers to cover the costs of tax collection.

The state lodging tax took effect on January 1, 2004. To administer the tax, DOR established a program to manage the collection and tracking of lodging tax receipts, and the transfer of net receipts to Travel Oregon. DOR requires lodging providers to file quarterly lodging tax returns, and remit tax payments to satisfy the requirements of the law.

In 2004, Oregon's Attorney General determined that the lodging tax law at the time did not apply to certain types of lodging that lawmakers may have intended. Specifically, the law did not appear to apply to vacation homes or similar dwelling units rented for transient lodging because the law applied to “hotel, motel and inn dwelling units that are *designed for* temporary overnight human occupancy” (emphasis added). In response, the 2005 Legislative Assembly (HB 2197) subsequently expanded the definition of transient lodging to include dwelling units *used for* temporary human occupancy. Temporary is defined here as fewer than 30 days at a time. The 2005 law also explicitly exempted certain other temporary overnight dwelling units, such as hospitals and nonprofit summer camps, as described in the Exemptions subsection of this report.

In 2013, the Legislative Assembly (HB 2656) clarified circumstances under which a transient lodging intermediary rather than a lodging provider would be the entity responsible for collecting

and remitting transient lodging taxes. Transient lodging intermediaries include online travel companies and travel agents among others. The Legislature determined that the entity collecting the payment from the customer is the entity required to collect and remit the tax. Further, the law emphasized that the tax is computed on the *total retail* price paid by the final customer, regardless of whether an intermediary has first paid a lower wholesale price to the provider. These legislative changes became effective on October 7, 2013.

In 2016, the Legislative Assembly (HB 4146) increased the state lodging tax rate from 1.0 to 1.8 percent for four years and then set the rate to 1.5 percent thereafter. The increase applies to payments made on or after July 1, 2016 for taxable lodging transactions. The new law also changed how Travel Oregon is required to spend lodging tax revenues net of the five percent retained by lodging providers. The required amount to be spent on state tourism programs decreased from 80 to 65 percent of net lodging tax revenue, while the amount to be spent on regional tourism programs went to exactly 20 percent from a previous maximum of 15 percent. Also, ten percent is to be spent on a competitive grant program “to help develop and improve the economies of communities throughout Oregon by means of the improvement, expansion, and promotion of the visitor industry.” The law specifies that the grants may be spent on “tourism-related facilities and tourism-generating events, including sporting events.”

In 2017, the Legislative Assembly (HB 3180) authorized DOR and units of local government to share data from lodging tax returns to improve tax administration. Related, HB 2400 in 2017 provided DOR with the authority to enter into intergovernmental agreements with local governments to administer their local lodging taxes.

In 2018, the Legislative Assembly (HB 4120) adjusted the definition of a transient lodging intermediary to include additional online reservation platforms. A transient lodging intermediary is defined as “a person other than a transient lodging provider that facilitates the retail sale of transient lodging and charges for occupancy of the transient lodging. [And] 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.” For payments after July 1, 2018, lodging providers who only take reservations and payments via transient lodging intermediaries are not required to file returns. The average number of vacation home lodging providers in Third Quarter and Fourth Quarter of 2018 decreased by about 27 percent versus the prior year, potentially indicating that many properties only use lodging intermediaries.

See ORS 320.300 to 320.350 for statutes relating to transient lodging taxes and ORS 284.101 to 284.146 for statutes relating to the Oregon Tourism Commission.

# Lodging Tax Program

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The Oregon state lodging tax applies to “any consideration charged for the sale, service or furnishing of transient lodging.” Transient lodging is defined as:

- “Hotel, motel and inn dwelling units used for temporary overnight human occupancy
- Spaces used for parking recreational vehicles or erecting tents during periods of human occupancy
- Houses, cabins, condominiums, apartment units or other dwelling units, or portions of any of these dwelling units that are used for temporary human occupancy”.

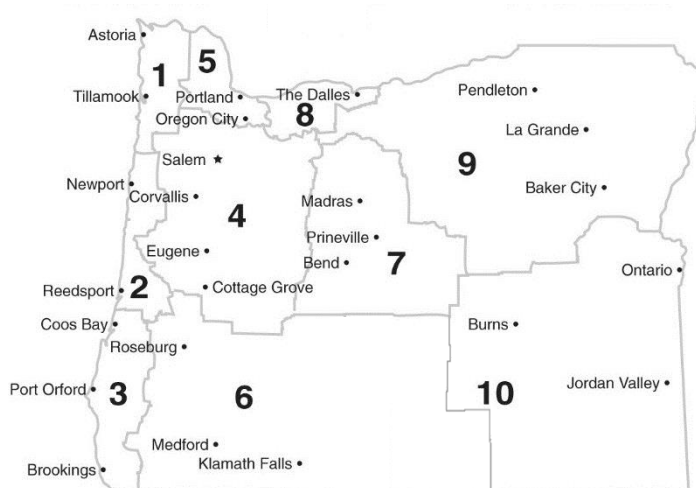
The tax applies only to lodging sales, and is not imposed upon optional services such as room service or in room entertainment.

Lodging taxes are collected from customers by lodging providers and intermediaries. Providers and intermediaries may retain five percent of the tax as reimbursement for the administrative burden of collecting and reporting the transient lodging tax and maintaining transient lodging tax records. Providers and intermediaries then remit the remainder to DOR on a quarterly basis. DOR retains up to two percent of that amount to cover DOR’s costs of administering the program. Finally, DOR transfers the balance of lodging tax receipts to Travel Oregon.

Travel Oregon established 10 lodging tax tourism regions covering the state. DOR requires lodging providers to identify their establishments as being in one of these areas, according to the physical location of the individual establishment (regardless of any central ownership). DOR provides financial reports of net lodging tax receipts by region to Travel Oregon each month. Travel Oregon distributes revenue to regions in proportion to the amount of tax receipts collected in each region. Hence, recordkeeping and filing by the providers must be done at the level of the physical establishment (i.e., location-based as opposed to ownership-based) so that tax receipts can be attributed to the correct region.

## Oregon’s Ten Regions

1. North Coast
2. Central Coast
3. South Coast
4. Willamette Valley
5. Portland Metro
6. Southern
7. Central
8. Mt. Hood / Gorge
9. Northeastern
10. Southeastern<sup>1</sup>



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<sup>1</sup> As of Third Quarter 2017, zip codes in Lake County are now included in the Southern region instead of the Southeastern region.

## Filing Requirements

DOR requires lodging providers and intermediaries to file quarterly tax returns. The return and payment can be submitted electronically via Revenue Online. The tax return form requires information on the physical location of the provider's facility or facilities, to determine regional assignment(s). Intermediaries must provide the region(s) of the lodging they facilitate. In Fourth Quarter 2016, taxpayers began using a new tax return form which required them to update their demographic information.

On the tax return, providers and intermediaries report gross receipts and non-taxable receipts (exemptions) for lodging sales in each region, and the 1.8 percent tax is calculated on net taxable receipts. The tax is then reduced by five percent (administrative fee retained by providers) to arrive at the final tax liability.

Lodging tax returns and payments are due to DOR by the last day of the month following the end of each calendar quarter (April 30, July 31, October 31, and January 31 or the next business day if the due date falls on a holiday or weekend). Failure to file and pay in a timely manner results in penalty and interest.

## Exemptions

Certain types of lodging situations are exempt from the lodging tax and not required to file and remit payment to DOR. These exemptions are also discussed in DOR's *Tax Expenditure Report*. Exemptions include providers operating facilities which are not generally associated with tourism as well as lodgers occupying a facility in a manner not generally associated with tourism.

- Health care facilities, hospitals, long-term care facilities, and residential care facilities licensed, registered, or certified by Oregon Department of Human Services or the Oregon Health Authority
- Drug or alcohol abuse treatment facilities and mental health treatment facilities
- Dwelling units that are used as lodging by the public for fewer than 30 days in a calendar year (example: a hunting lodge that is only open for a season shorter than 30 days)
- Emergency temporary shelter funded by a government agency
- Nonprofit youth camps, nonprofit conference centers, or other nonprofit facilities
- Dwelling units leased or occupied by the same person for 30 consecutive days or more, or paid for on a monthly basis, regardless of the number of days occupied in the month.
- Dwelling units occupied by a federal employee on federal business who pays for the lodging with a credit card billed directly to the government agency.

## Descriptive Statistics

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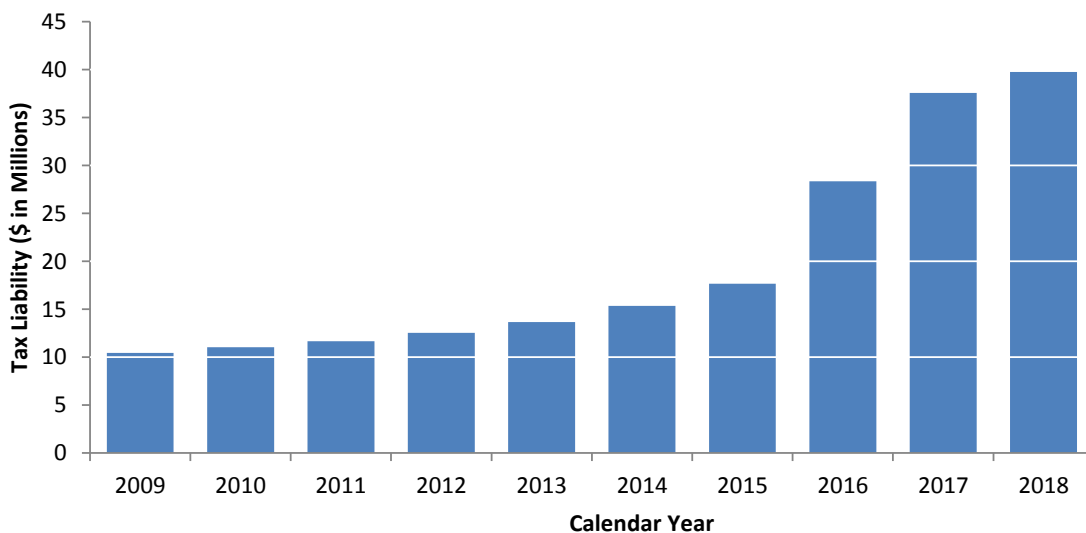
This section provides descriptive statistics on the statewide transient lodging tax program. Dollar amounts are not adjusted for inflation. Through 2018, Oregon collected a total of approximately \$243 million in statewide lodging tax since the program began on January 1, 2004 – with 2018 revenue of about \$40 million.

Prior to Fourth Quarter 2016, if an intermediary or provider served multiple regions, DOR assigned separate identification numbers to each intermediary-region or provider-region combination and tax returns were filed by identification number. In and after Fourth Quarter 2016, intermediaries and providers report all regions on a single return. The statistics in this report separate those recent tax returns for each region to be more comparable to prior to Fourth Quarter 2016 when tax returns included only a single region. As described earlier, accommodation types also changed in Fourth Quarter 2016 which affects comparability of data before and after the change.

When counting lodging providers and intermediaries once in each region of operation, there were 2,780 lodging providers and intermediaries on average across quarters in 2018. The number of lodging providers and intermediaries in each quarter in 2018 varied between 2,450 and 3,040, depending on the season. Note that the number of lodging providers and intermediaries filing tax returns is fewer because some operate in multiple regions. In 2018, 3.4 percent of tax returns included properties in multiple regions.

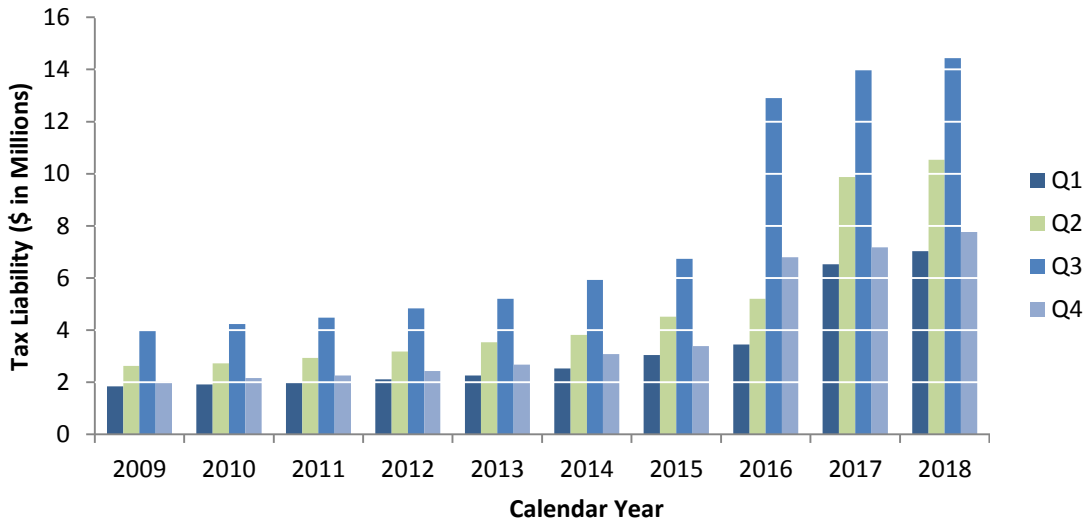
As shown in Figure 1 and Figure 2, lodging tax liability grew steadily through 2015. There are noticeable increases in 2016 and 2017 reflecting the tax rate increase from 1.0 percent to 1.8 percent for payments made on or after July 1, 2016. Net taxable lodging sales increased in each of the years in Figure 1.

**Figure 1 - State Lodging Tax Liability by Year**





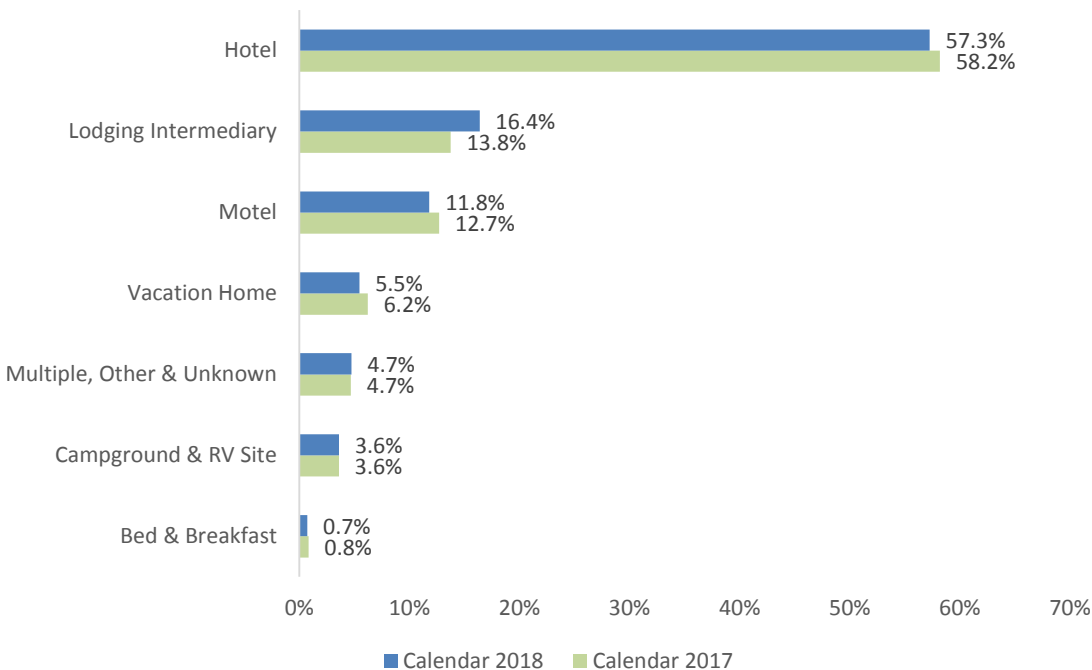
**Figure 2 - State Lodging Tax Liability by Quarter**



Within a given calendar year, lodging tax liabilities follow a seasonal pattern. Tax liabilities reach their peak in July through September, shown as Third Quarter in Figure 2. Net taxable sales can be up to twice as much during this quarter compared to the lowest quarter of each year. Most tax payments are received near when returns and payments are due, in the month after the end of each quarter, so October has the highest tax receipts.

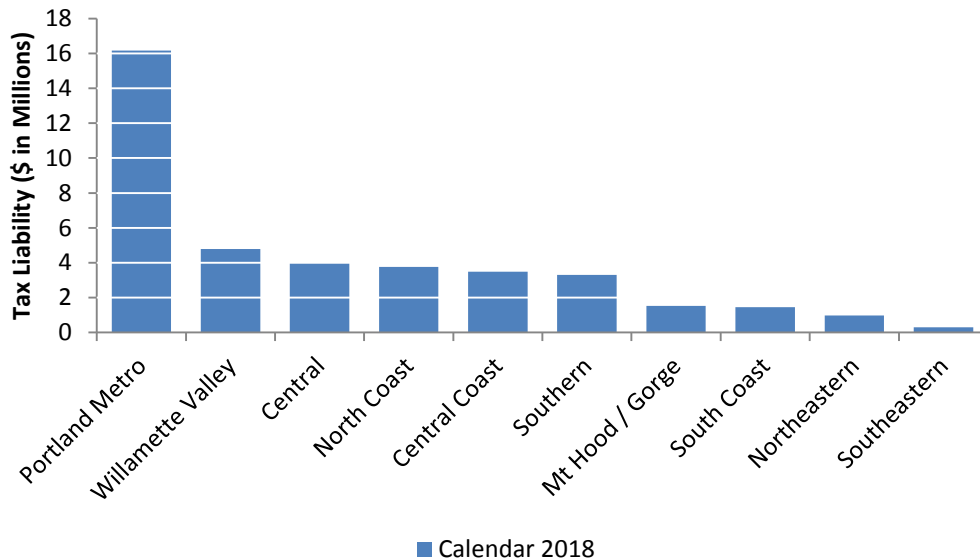
Figure 3 shows the relative shares of lodging tax liability by accommodation type. Combined, hotels and motels made up 69.1 percent of total liability in 2018. Tax liability for lodging intermediaries made up 16.4 percent of total liability in 2018, up from 2.2 percent in 2014.

**Figure 3 - Share of Tax Liability by Accommodation Type**



Turning to regional information, Figure 4 shows that the Portland Metro region was the source of \$16.2 million (41 percent) of the lodging tax liability in 2018, followed by the Willamette Valley region at \$4.8 million (12 percent). The three coast regions combined made up \$8.7 million (22 percent) of lodging tax liability. The relative shares of lodging tax liability by region have remained relatively steady since the program’s inception.

**Figure 4 - State Lodging Tax Liability by Region**



To summarize, within the state lodging tax program, highest tax liabilities are associated with the Third (summer) Quarter of each calendar year, the hotel, intermediary, and motel categories, and the Portland metropolitan area. The tax rate increase in 2016 significantly increased tax liability.

## Data Tables

The remainder of this report presents tables that provide greater detail for understanding patterns within the state transient lodging tax program. As described earlier, historical numbers differ from previous reports because this report presents tax liability instead of tax receipts. The following tables about the state transient lodging tax program provide information on: the number of lodging providers and intermediaries with tax liability, the dollar amount of lodging tax liability, the dollar amount of net taxable lodging sales, and the dollar amount of lodging tax receipts. Tables presenting quarterly data are available in the appendix portion of this report.

As described earlier, major reporting and data changes occurring in Fourth Quarter 2016 and Third Quarter 2017 should be considered when comparing data before and after those quarters.

Although generally this report does not reflect changes after the publication of the previous report, some historical data was updated to better reflect information from late-filed returns, amended returns, or audits that became available after the publication of the previous report.

The data tables are arranged in the following categories with the appendix containing quarterly data for each of the categories and lodging tax receipts:<sup>2</sup>

### Accommodation Type

Yearly Tables:

- 1.1 – Number of Lodging Providers and Intermediaries with Tax Liability by Accommodation Type
- 1.2 – Annual Lodging Tax Liability by Accommodation Type
- 1.2b – Percentage Change in Lodging Tax Liability by Accommodation Type
- 1.3 – Net Taxable Lodging Sales by Accommodation Type

### Region

Yearly Tables:

- 2.1 – Number of Lodging Providers and Intermediaries with Tax Liability by Region
- 2.2 – Annual Lodging Tax Liability by Region
- 2.2b – Percentage Change in Lodging Tax Liability by Region
- 2.3 – Net Taxable Lodging Sales by Region

### Appendix

Quarterly Tables:

- A: 1.1 – Number of Lodging Providers with Tax Liability by Accommodation Type
- A: 1.2 – Tax Liability by Accommodation Type
- A: 1.3 – Net Taxable Lodging Sales by Accommodation Type
  
- A: 2.1 – Number of Lodging Providers with Tax Liability by Region
- A: 2.2 – Tax Liability by Region
- A: 2.3 – Net Taxable Lodging Sales by Region
  
- A: 3 – Lodging Tax Receipts

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<sup>2</sup> The sum or average of the quarterly values might not equal the yearly values due to rounding.

# Yearly Oregon Statewide Lodging Summary Statistics by Accommodation Type

## Lodging Statistics by Accommodation Type

<b>Table 1.1 - Rounded Number of Lodging Providers with Tax Liability by Accommodation Type (Calendar Year Average)</b>							
<b>Calendar Year</b>	<b>Bed &amp; Breakfast</b>	<b>Campground &amp; RV Site</b>	<b>Hotel</b>	<b>Motel</b>	<b>Vacation Home</b>	<b>Lodging Intermediary</b>	<b>Other &amp; Unknown</b>
<b>2009</b>	290	410	320	830	920	0	110
<b>2010</b>	270	400	320	830	1,000	0	90
<b>2011</b>	280	400	330	830	1,090	0	60
<b>2012</b>	280	400	330	820	1,190	0	50
<b>2013</b>	270	400	340	810	1,270	60	60
<b>2014</b>	250	410	360	790	1,340	70	90
<b>2015</b>	220	380	360	750	1,270	70	100
<b>2016</b>	210	350	400	660	1,270	140	210
<b>2017</b>	210	320	430	570	1,280	100	120
<b>2018</b>	190	310	440	550	1,110	110	110

Note: Many accommodation types changed in Fourth Quarter 2016 when lodging providers and intermediaries were required to update their demographic information.

Note: Classification of accommodation types changed in 2013. The tables presented here reflect the new accommodation type categorization.

Note: Providers are counted in each region of operation – a provider that operated two types of accommodations in all quarters of the year in all regions would be counted 20 times. A lodging intermediary that operated in all quarters of the year in all regions would be counted as 10.

Note: Some lodging providers reported more than one accommodation type when they registered or filed a return. Counts for every accommodation type indicated on registrations or returns are included in this table. For that reason, totals are not provided as it would overstate the number of lodging providers in Oregon.

## Lodging Statistics by Accommodation Type

**Table 1.2 - Annual Lodging Tax Liability by Accommodation Type (rounded to nearest 100 dollars)**

Calendar Year	Bed & Breakfast	Campground & RV Site	Hotel	Motel	Vacation Home	Lodging Intermediary	Multiple, <sup>1</sup> Other & Unknown	Total
2009	189,600	331,000	5,238,100	3,049,100	950,100	0	688,600	10,446,500
2010	194,400	381,600	5,715,000	3,147,800	1,029,000	0	572,800	11,040,600
2011	193,600	354,500	6,172,800	3,236,100	1,115,600	0	584,400	11,657,000
2012	224,400	377,300	6,732,400	3,321,200	1,254,400	0	640,000	12,549,800
2013	245,100	426,900	7,425,300	3,559,500	1,264,600	52,400	697,900	13,671,600
2014	254,900	446,000	8,256,400	3,838,300	1,470,200	338,900	751,600	15,356,300
2015	274,900	489,500	9,319,900	4,023,900	1,661,300	1,140,000	761,900	17,671,300
2016	309,300	970,000	15,801,000	4,470,000	2,247,000	3,338,500	1,212,200	28,348,100
2017	314,500	1,352,700	21,857,000	4,774,200	2,337,000	5,165,200	1,758,600	37,559,200
2018	285,900	1,434,700	22,764,300	4,695,200	2,170,600	6,510,200	1,886,200	39,747,200

<sup>1</sup> "Multiple" represents lodging providers that reported more than one accommodation type when they registered or filed a return. Table 1.1 provides counts for every accommodation type listed on these registration or return forms. However, because lodging providers are asked to report sales and tax liability in total, it is not possible to break out the sales or tax by accommodation type for providers registered with more than one type of accommodation. Tables 1.2 and 1.3 provide tax liability and sales for these lodging providers in a "multiple" accommodation type category.

Note: Many accommodation types changed in Fourth Quarter 2016 when lodging providers and intermediaries were required to update their demographic information.

Note: Classification of accommodation types changed in 2013. The tables presented here reflect the new accommodation type categorization.

Note: Accommodation type is unknown for less than 0.1 percent of tax liability.

**Table 1.2b - Year-Over-Year Lodging Tax Liability Percentage Change by Accommodation Type**

Calendar Years	Bed & Breakfast	Campground & RV Site	Hotel	Motel	Vacation Home	Lodging Intermediary	Multiple, <sup>1</sup> Other & Unknown	Total
2009 to 2010	2.5%	15.3%	9.1%	3.2%	8.3%	N/A	-16.8%	5.7%
2010 to 2011	-0.4%	-7.1%	8.0%	2.8%	8.4%	N/A	2.0%	5.6%
2011 to 2012	15.9%	6.4%	9.1%	2.6%	12.4%	N/A	9.5%	7.7%
2012 to 2013	9.2%	13.1%	10.3%	7.2%	0.8%	N/A	9.0%	8.9%
2013 to 2014	4.0%	4.5%	11.2%	7.8%	16.3%	102.3% <sup>1</sup>	7.7%	12.3%
2014 to 2015	7.8%	9.8%	12.9%	4.8%	13.0%	236.4%	1.4%	15.1%
2015 to 2016	12.5%	98.2%	69.5%	11.1%	35.3%	192.9%	59.1%	60.4%
2016 to 2017	1.7%	39.5%	38.3%	6.8%	4.0%	54.7%	45.1%	32.5%
2017 to 2018	-9.1%	6.1%	4.2%	-1.7%	-7.1%	26.0%	7.3%	5.8%

<sup>1</sup> Compares Forth Quarter 2014 value to Forth Quarter 2013 value.

Note: In Third Quarter 2016 the state lodging tax rate increased from 1.0 to 1.8 percent.

## Lodging Statistics by Accommodation Type

<b>Table 1.3 - Net Taxable Lodging Sales<sup>1</sup> by Accommodation Type (thousands of dollars)</b>								
<b>Calendar Year</b>	<b>Bed &amp; Breakfast</b>	<b>Campground &amp; RV Site</b>	<b>Hotel</b>	<b>Motel</b>	<b>Vacation Home</b>	<b>Lodging Intermediary</b>	<b>Multiple,<sup>2</sup> Other &amp; Unknown</b>	<b>Total</b>
<b>2009</b>	19,960	34,837	551,377	320,958	100,014	0	72,487	<b>1,099,632</b>
<b>2010</b>	20,461	40,167	601,583	331,349	108,318	0	60,290	<b>1,162,168</b>
<b>2011</b>	20,380	37,315	649,772	340,640	117,427	0	61,517	<b>1,227,051</b>
<b>2012</b>	23,622	39,716	708,679	349,601	132,040	0	67,368	<b>1,321,025</b>
<b>2013</b>	25,801	44,938	781,606	374,685	133,113	5,511	73,460	<b>1,439,114</b>
<b>2014</b>	26,834	46,952	869,097	404,030	154,757	35,672	79,112	<b>1,616,452</b>
<b>2015</b>	28,935	51,524	981,042	423,570	174,868	119,996	80,203	<b>1,860,137</b>
<b>2016</b>	23,381	66,834	1,129,446	344,300	165,280	245,651	87,360	<b>2,062,252</b>
<b>2017</b>	18,392	79,108	1,278,188	279,190	136,667	302,057	102,843	<b>2,196,445</b>
<b>2018</b>	16,718	83,900	1,331,248	274,576	126,938	380,712	110,306	<b>2,324,398</b>

<sup>1</sup> Sales are gross receipts minus non-taxable receipts (exemptions).

<sup>2</sup> "Multiple" represents lodging providers that reported more than one accommodation type when they registered or filed a return. Table 1.1 provides counts for every accommodation type listed on these registration or return forms. However, because lodging providers are asked to report sales and tax liability in total, it is not possible to break out the sales or tax by accommodation type for providers registered with more than one type of accommodation. Tables 1.2 and 1.3 provide tax liability and sales for these lodging providers in a "multiple" accommodation type category.

Note: Many accommodation types changed in Fourth Quarter 2016 when lodging providers and intermediaries were required to update their demographic information.

Note: Classification of accommodation types changed in 2013. The tables presented here reflect the new accommodation type categorization.

Note: Accommodation type is unknown for less than 0.1 percent of net taxable sales.

# Yearly Oregon Statewide Lodging Summary Statistics by Region



**Table 2.1 - Number of Lodging Providers and Intermediaries with Tax Liability by Region (Calendar Year Average)**

<b>Calendar Year</b>	<b>Central</b>	<b>Central Coast</b>	<b>Mt Hood / Gorge</b>	<b>North Coast</b>	<b>Northeastern</b>	<b>Portland Metro</b>	<b>South Coast</b>	<b>Southeastern</b>	<b>Southern</b>	<b>Willamette Valley</b>	<b>Total</b>
<b>2009</b>	370	420	130	380	180	290	190	60	340	300	<b>2,660</b>
<b>2010</b>	390	440	130	380	180	300	190	60	330	290	<b>2,710</b>
<b>2011</b>	430	450	140	390	180	300	190	70	330	310	<b>2,780</b>
<b>2012</b>	450	440	150	410	180	310	190	70	330	330	<b>2,850</b>
<b>2013</b>	490	450	150	410	180	330	200	70	330	340	<b>2,930</b>
<b>2014</b>	520	440	160	440	180	330	210	70	340	350	<b>3,050</b>
<b>2015</b>	510	410	150	430	170	320	200	70	320	340	<b>2,900</b>
<b>2016</b>	510	410	160	470	180	330	200	70	330	380	<b>3,020</b>
<b>2017</b>	510	380	150	480	190	320	190	50	330	380	<b>2,990</b>
<b>2018</b>	450	360	130	450	170	310	170	50	330	350	<b>2,780</b>

Note: In Third Quarter 2017 zip codes in Lake County were updated to be included in Southern instead of Southeastern.

Note: Providers and intermediaries are counted once in each region of operation – a provider or intermediary that operated in all quarters of the year in all 10 regions would be counted as 10 in the Total column.

## Lodging Statistics by Region

Calendar Year	Central	Central Coast	Mt Hood / Gorge	North Coast	Northeastern	Portland Metro	South Coast	Southeastern	Southern	Willamette Valley	Total
<b>2009</b>	898,200	1,113,200	398,200	1,028,200	386,300	3,726,500	443,000	112,300	1,064,700	1,276,100	<b>10,446,500</b>
<b>2010</b>	955,500	1,137,700	431,200	1,062,900	395,200	3,996,100	476,100	120,200	1,105,200	1,360,600	<b>11,040,600</b>
<b>2011</b>	1,005,000	1,122,700	455,900	1,065,800	408,000	4,413,100	492,800	124,700	1,121,000	1,448,100	<b>11,657,000</b>
<b>2012</b>	1,114,200	1,155,700	486,500	1,152,200	391,400	4,879,900	519,100	133,000	1,168,200	1,549,600	<b>12,549,800</b>
<b>2013</b>	1,259,500	1,202,500	513,500	1,251,200	418,500	5,430,500	548,600	131,800	1,229,500	1,686,000	<b>13,671,600</b>
<b>2014</b>	1,469,900	1,340,300	593,700	1,398,000	416,000	6,192,700	587,800	140,800	1,346,200	1,871,100	<b>15,356,300</b>
<b>2015</b>	1,667,100	1,500,900	669,500	1,613,500	444,400	7,373,900	661,700	156,000	1,472,400	2,111,900	<b>17,671,300</b>
<b>2016</b>	2,872,300	2,376,100	1,127,100	2,543,700	691,500	11,519,700	1,024,500	260,200	2,342,700	3,590,400	<b>28,348,100</b>
<b>2017</b>	3,792,100	3,262,700	1,461,200	3,409,500	935,700	15,315,300	1,295,200	308,300	3,182,500	4,596,500	<b>37,559,200</b>
<b>2018</b>	4,034,400	3,479,900	1,515,800	3,762,200	976,700	16,153,100	1,445,000	290,200	3,306,600	4,783,400	<b>39,747,200</b>

Note: In Third Quarter 2017 zip codes in Lake County were updated to be included in Southern instead of Southeastern.

Calendar Years	Central	Central Coast	Mt Hood / Gorge	North Coast	Northeastern	Portland Metro	South Coast	Southeastern	Southern	Willamette Valley	Total
<b>2009 to 2010</b>	6.4%	2.2%	8.3%	3.4%	2.3%	7.2%	7.5%	7.0%	3.8%	6.6%	<b>5.7%</b>
<b>2010 to 2011</b>	5.2%	-1.3%	5.7%	0.3%	3.2%	10.4%	3.5%	3.7%	1.4%	6.4%	<b>5.6%</b>
<b>2011 to 2012</b>	10.9%	2.9%	6.7%	8.1%	-4.1%	10.6%	5.3%	6.7%	4.2%	7.0%	<b>7.7%</b>
<b>2012 to 2013</b>	13.0%	4.0%	5.5%	8.6%	6.9%	11.3%	5.7%	-0.9%	5.2%	8.8%	<b>8.9%</b>
<b>2013 to 2014</b>	16.7%	11.5%	15.6%	11.7%	-0.6%	14.0%	7.1%	6.8%	9.5%	11.0%	<b>12.3%</b>
<b>2014 to 2015</b>	13.4%	12.0%	12.8%	15.4%	6.8%	19.1%	12.6%	10.8%	9.4%	12.9%	<b>15.1%</b>
<b>2015 to 2016</b>	72.3%	58.3%	68.3%	57.7%	55.6%	56.2%	54.8%	66.8%	59.1%	70.0%	<b>60.4%</b>
<b>2016 to 2017</b>	32.0%	37.3%	29.6%	34.0%	35.3%	32.9%	26.4%	18.5%	35.8%	28.0%	<b>32.5%</b>
<b>2017 to 2018</b>	6.4%	6.7%	3.7%	10.3%	4.4%	5.5%	11.6%	-5.9%	3.9%	4.1%	<b>5.8%</b>

Note: In Third Quarter 2016 the state lodging tax rate increased from 1 to 1.8 percent.

## Lodging Statistics by Region

<b>Table 2.3 - Net Taxable Lodging Sales by Region (thousands of dollars)</b>											
<b>Calendar</b>	<b>Mt Hood /</b>										<b>Willamette</b>
<b>Year</b>	<b>Central</b>	<b>Central Coast</b>	<b>Gorge</b>	<b>North Coast</b>	<b>Northeastern</b>	<b>Portland Metro</b>	<b>South Coast</b>	<b>Southeastern</b>	<b>Southern</b>	<b>Valley</b>	<b>Total</b>
<b>2009</b>	94,542	117,177	41,917	108,233	40,658	392,261	46,634	11,818	112,069	134,323	<b>1,099,632</b>
<b>2010</b>	100,580	119,754	45,395	111,879	41,598	420,645	50,117	12,653	116,332	143,216	<b>1,162,168</b>
<b>2011</b>	105,792	118,178	47,986	112,188	42,944	464,536	51,873	13,129	117,995	152,431	<b>1,227,051</b>
<b>2012</b>	117,285	121,651	51,209	121,286	41,199	513,676	54,639	14,003	122,968	163,110	<b>1,321,025</b>
<b>2013</b>	132,583	126,574	54,054	131,700	44,053	571,636	57,746	13,877	129,420	177,471	<b>1,439,114</b>
<b>2014</b>	154,723	141,079	62,497	147,160	43,786	651,862	61,871	14,822	141,700	196,954	<b>1,616,452</b>
<b>2015</b>	175,485	157,985	70,474	169,846	46,778	776,198	69,654	16,424	154,985	222,308	<b>1,860,137</b>
<b>2016</b>	204,385	170,450	81,707	182,076	50,403	851,804	73,483	19,080	167,803	261,060	<b>2,062,252</b>
<b>2017</b>	221,763	190,804	85,451	199,387	54,720	895,630	75,745	18,030	186,113	268,803	<b>2,196,445</b>
<b>2018</b>	235,930	203,503	88,643	220,011	57,116	944,625	84,501	16,971	193,368	279,730	<b>2,324,398</b>

Note: In Third Quarter 2017 zip codes in Lake County were updated to be included in Southern instead of Southeastern.

# Quarterly Oregon Statewide Lodging Summary Statistics by Accommodation Type

## Appendix – Quarterly Data by Accommodation Type

The appendix shows calendar year 2009 – 2018 quarterly data by accommodation type and region.

Table A: 1.1 - Rounded Number of Lodging Providers with Tax Liability by Accommodation Type							
Quarter	Bed & Breakfast	Campground & RV Site	Hotel	Motel	Vacation Home	Lodging Intermediary	Other & Unknown
2009 Q1	280	380	310	820	850	0	100
2009 Q2	310	440	320	840	940	0	120
2009 Q3	310	440	320	840	990	0	110
2009 Q4	280	400	320	830	910	0	90
<b>2009 Avg.</b>	<b>290</b>	<b>410</b>	<b>320</b>	<b>830</b>	<b>920</b>	<b>0</b>	<b>110</b>
2010 Q1	260	370	310	810	910	0	80
2010 Q2	290	420	320	840	1010	0	90
2010 Q3	290	430	320	840	1080	0	100
2010 Q4	260	390	320	840	1010	0	80
<b>2010 Avg.</b>	<b>270</b>	<b>400</b>	<b>320</b>	<b>830</b>	<b>1,000</b>	<b>0</b>	<b>90</b>
2011 Q1	250	360	320	810	980	0	60
2011 Q2	280	420	330	840	1110	0	70
2011 Q3	300	430	330	850	1180	0	80
2011 Q4	280	390	330	830	1090	0	50
<b>2011 Avg.</b>	<b>280</b>	<b>400</b>	<b>330</b>	<b>830</b>	<b>1,090</b>	<b>0</b>	<b>60</b>
2012 Q1	260	350	320	810	1050	0	40
2012 Q2	290	420	330	830	1220	0	60
2012 Q3	290	430	330	830	1300	0	50
2012 Q4	280	390	330	820	1190	0	40
<b>2012 Avg.</b>	<b>280</b>	<b>400</b>	<b>330</b>	<b>820</b>	<b>1,190</b>	<b>0</b>	<b>50</b>
2013 Q1	250	360	330	800	1170	0	40
2013 Q2	280	410	340	820	1290	0	70
2013 Q3	280	420	340	820	1380	0	70
2013 Q4	260	400	360	800	1260	60	60
<b>2013 Avg.</b>	<b>270</b>	<b>400</b>	<b>340</b>	<b>810</b>	<b>1,270</b>	<b>60</b>	<b>60</b>

## Appendix – Quarterly Data by Accommodation Type

<b>Table A: 1.1 - Rounded Number of Lodging Providers with Tax Liability by Accommodation Type (cont.)</b>							
Quarter	Bed & Breakfast	Campground & RV Site	Hotel	Motel	Vacation Home	Lodging Intermediary	Other & Unknown
<b>2014 Q1</b>	230	370	360	770	1200	60	60
<b>2014 Q2</b>	260	420	360	790	1370	60	110
<b>2014 Q3</b>	260	430	370	800	1470	90	120
<b>2014 Q4</b>	250	400	370	790	1330	80	90
<b>2014 Avg.</b>	<b>250</b>	<b>410</b>	<b>360</b>	<b>790</b>	<b>1,340</b>	<b>70</b>	<b>90</b>
<b>2015 Q1</b>	230	380	360	770	1240	70	90
<b>2015 Q2</b>	230	400	370	770	1330	60	90
<b>2015 Q3</b>	230	400	370	760	1340	70	100
<b>2015 Q4</b>	210	350	350	720	1180	60	100
<b>2015 Avg.</b>	<b>220</b>	<b>380</b>	<b>360</b>	<b>750</b>	<b>1,270</b>	<b>70</b>	<b>100</b>
<b>2016 Q1</b>	200	340	360	740	1190	70	220
<b>2016 Q2</b>	230	370	370	730	1320	70	250
<b>2016 Q3</b>	220	340	450	600	1350	100	210
<b>2016 Q4</b>	200	330	430	560	1230	90	160
<b>2016 Avg.</b>	<b>210</b>	<b>350</b>	<b>400</b>	<b>660</b>	<b>1,270</b>	<b>80</b>	<b>210</b>
<b>2017 Q1</b>	190	300	420	570	1160	90	110
<b>2017 Q2</b>	220	350	430	570	1300	100	130
<b>2017 Q3</b>	220	340	430	580	1410	100	140
<b>2017 Q4</b>	200	310	430	570	1260	110	120
<b>2017 Avg.</b>	<b>210</b>	<b>320</b>	<b>430</b>	<b>570</b>	<b>1,280</b>	<b>100</b>	<b>120</b>
<b>2018 Q1</b>	180	280	430	550	1170	110	100
<b>2018 Q2</b>	200	330	450	560	1320	110	120
<b>2018 Q3</b>	190	330	440	550	1130	120	120
<b>2018 Q4</b>	170	300	440	540	810	120	100
<b>2018 Avg.</b>	<b>190</b>	<b>310</b>	<b>440</b>	<b>550</b>	<b>1,110</b>	<b>110</b>	<b>110</b>

Note: Many accommodation types changed in Fourth Quarter 2016 when lodging providers and intermediaries were required to update their demographic information.

Note: Classification of accommodation types changed in 2013. The tables presented here reflect the new accommodation type categorization.

Note: Providers are counted in each region of operation – a provider that operated two types of accommodations in all regions would be counted as 20. A lodging intermediary that operated in all regions would be counted as 10.

Note: Some lodging providers reported more than one accommodation type when they registered or filed a return. Counts for every accommodation type indicated on registrations or returns are included in this table. For that reason, totals are not provided as it would overstate the number of lodging providers in Oregon.

## Appendix – Quarterly Data by Accommodation Type

<b>Table A: 1.2 - Lodging Tax Liability by Accommodation Type (rounded to nearest 100 dollars)</b>									
Quarter	Bed & Breakfast	Campground & RV Site	Hotel	Motel	Vacation Home	Lodging Intermediary	Multiple, <sup>1</sup> Other & Unknown	Total	
<b>2009 Q1</b>	18,900	36,200	1,022,400	530,400	133,600	0	100,200	1,841,700	
<b>2009 Q2</b>	50,400	96,400	1,331,900	781,000	197,800	0	165,800	2,623,300	
<b>2009 Q3</b>	86,000	169,800	1,750,200	1,171,600	473,700	0	315,700	3,967,000	
<b>2009 Q4</b>	34,300	28,500	1,133,600	566,100	145,000	0	106,900	2,014,500	
<b>2009 Total</b>	<b>189,600</b>	<b>331,000</b>	<b>5,238,100</b>	<b>3,049,100</b>	<b>950,100</b>	<b>0</b>	<b>688,600</b>	<b>10,446,500</b>	
<b>2010 Q1</b>	23,500	40,100	1,102,700	529,200	151,000	0	72,200	1,918,800	
<b>2010 Q2</b>	50,900	92,800	1,447,600	796,700	208,500	0	134,200	2,730,500	
<b>2010 Q3</b>	85,100	210,300	1,929,400	1,220,500	503,200	0	283,100	4,231,600	
<b>2010 Q4</b>	34,900	38,500	1,235,400	601,400	166,300	0	83,200	2,159,700	
<b>2010 Total</b>	<b>194,400</b>	<b>381,600</b>	<b>5,715,000</b>	<b>3,147,800</b>	<b>1,029,000</b>	<b>0</b>	<b>572,800</b>	<b>11,040,600</b>	
<b>2011 Q1</b>	22,900	25,800	1,156,800	542,900	158,100	0	71,800	1,978,400	
<b>2011 Q2</b>	50,700	90,900	1,611,300	821,300	226,500	0	135,300	2,936,000	
<b>2011 Q3</b>	87,300	199,900	2,092,400	1,258,700	555,100	0	289,400	4,482,800	
<b>2011 Q4</b>	32,600	37,900	1,312,300	613,200	175,800	0	87,900	2,259,800	
<b>2011 Total</b>	<b>193,600</b>	<b>354,500</b>	<b>6,172,800</b>	<b>3,236,100</b>	<b>1,115,600</b>	<b>0</b>	<b>584,400</b>	<b>11,657,000</b>	
<b>2012 Q1</b>	25,200	27,200	1,258,200	547,900	171,600	0	76,700	2,106,800	
<b>2012 Q2</b>	60,800	97,700	1,754,600	849,600	264,100	0	151,300	3,178,000	
<b>2012 Q3</b>	98,900	212,600	2,287,500	1,295,600	621,200	0	319,300	4,835,100	
<b>2012 Q4</b>	39,500	39,800	1,432,200	628,100	197,500	0	92,700	2,429,800	
<b>2012 Total</b>	<b>224,400</b>	<b>377,300</b>	<b>6,732,400</b>	<b>3,321,200</b>	<b>1,254,400</b>	<b>0</b>	<b>640,000</b>	<b>12,549,800</b>	
<b>2013 Q1</b>	30,200	32,400	1,359,200	577,500	174,700	0	86,100	2,260,100	
<b>2013 Q2</b>	64,000	137,800	1,977,300	919,600	261,900	0	167,200	3,527,800	
<b>2013 Q3</b>	107,100	214,200	2,532,800	1,383,000	628,700	0	339,900	5,205,800	
<b>2013 Q4</b>	43,800	42,400	1,556,000	679,400	199,300	52,400	104,600	2,677,900	
<b>2013 Total</b>	<b>245,100</b>	<b>426,900</b>	<b>7,425,300</b>	<b>3,559,500</b>	<b>1,264,600</b>	<b>52,400</b>	<b>697,900</b>	<b>13,671,600</b>	

## Appendix – Quarterly Data by Accommodation Type

Table A: 1.2 - Lodging Tax Liability by Accommodation Type (rounded to nearest 100 dollars) (cont.)								
Quarter	Bed & Breakfast	Campground & RV Site	Hotel	Motel	Vacation Home	Lodging Intermediary	Multiple, <sup>1</sup> Other & Unknown	Total
<b>2014 Q1</b>	33,000	36,200	1,486,700	634,000	204,300	43,200	93,100	2,530,600
<b>2014 Q2</b>	66,100	116,000	2,105,900	975,200	302,400	66,800	182,200	3,814,700
<b>2014 Q3</b>	108,800	242,200	2,862,800	1,492,200	733,900	122,900	364,100	5,926,800
<b>2014 Q4</b>	47,000	51,700	1,801,000	736,800	229,600	106,000	112,200	3,084,300
<b>2014 Total</b>	<b>254,900</b>	<b>446,000</b>	<b>8,256,400</b>	<b>3,838,300</b>	<b>1,470,200</b>	<b>338,900</b>	<b>751,600</b>	<b>15,356,300</b>
<b>2015 Q1</b>	34,300	47,400	1,768,400	711,800	236,700	144,800	95,900	3,039,300
<b>2015 Q2</b>	75,500	131,600	2,462,600	1,085,200	363,200	205,600	188,500	4,512,300
<b>2015 Q3</b>	112,900	252,700	3,206,900	1,500,600	798,300	503,300	355,600	6,730,300
<b>2015 Q4</b>	52,100	57,800	1,881,900	726,400	263,100	286,200	121,900	3,389,400
<b>2015 Total</b>	<b>274,900</b>	<b>489,500</b>	<b>9,319,900</b>	<b>4,023,900</b>	<b>1,661,300</b>	<b>1,140,000</b>	<b>761,900</b>	<b>17,671,300</b>
<b>2016 Q1</b>	40,300	51,400	1,817,300	699,800	268,400	445,400	121,500	3,444,200
<b>2016 Q2</b>	72,900	164,500	2,573,300	1,071,500	455,600	632,300	230,500	5,200,500
<b>2016 Q3</b>	140,500	606,000	7,164,300	1,828,100	1,177,800	1,411,100	576,300	12,904,100
<b>2016 Q4</b>	55,600	148,200	4,246,100	870,600	345,200	849,700	283,900	6,799,300
<b>2016 Total</b>	<b>309,300</b>	<b>970,000</b>	<b>15,801,000</b>	<b>4,470,000</b>	<b>2,247,000</b>	<b>3,338,500</b>	<b>1,212,200</b>	<b>28,348,100</b>
<b>2017 Q1</b>	33,800	123,500	3,982,600	785,800	309,600	1,039,800	248,800	6,523,900
<b>2017 Q2</b>	85,100	384,400	5,799,200	1,249,300	515,000	1,435,100	410,700	9,878,800
<b>2017 Q3</b>	141,900	686,700	7,649,000	1,870,800	1,154,500	1,680,100	802,600	13,985,500
<b>2017 Q4</b>	53,800	158,200	4,426,200	868,200	358,000	1,010,200	296,500	7,171,000
<b>2017 Total</b>	<b>314,500</b>	<b>1,352,700</b>	<b>21,857,000</b>	<b>4,774,200</b>	<b>2,337,000</b>	<b>5,165,200</b>	<b>1,758,600</b>	<b>37,559,200</b>
<b>2018 Q1</b>	35,800	152,100	4,146,500	795,600	315,000	1,309,400	275,500	7,029,800
<b>2018 Q2</b>	83,300	449,200	6,084,100	1,244,500	517,000	1,702,700	448,600	10,529,500
<b>2018 Q3</b>	120,700	656,900	7,865,100	1,790,900	1,055,100	2,093,400	846,900	14,429,000
<b>2018 Q4</b>	46,000	176,500	4,668,700	864,200	283,500	1,404,600	315,300	7,758,900
<b>2018 Total</b>	<b>285,900</b>	<b>1,434,700</b>	<b>22,764,300</b>	<b>4,695,200</b>	<b>2,170,600</b>	<b>6,510,200</b>	<b>1,886,200</b>	<b>39,747,200</b>

<sup>1</sup> "Multiple" represents lodging providers that reported more than one accommodation type when they registered or filed a return. Table 1.1 provides counts for every accommodation type listed on these registration or return forms. However, because lodging providers are asked to report sales and tax liability in total, it is not possible to break out the sales or tax by accommodation type for providers registered with more than one type of accommodation. Tables 1.2 and 1.3 provide tax liability and sales for these lodging providers in a "multiple" accommodation type category.

Note: Many accommodation types changed in Fourth Quarter 2016 when lodging providers and intermediaries were required to update their demographic information.

Note: Classification of accommodation types changed in 2013. The tables presented here reflect the new accommodation type categorization.

Note: Accommodation type is unknown for less than 0.1 percent of tax liability.



## Appendix – Quarterly Data by Accommodation Type

<b>Table A: 1.3 - Net Taxable Lodging Sales<sup>1</sup> by Accommodation Type (thousands of dollars)</b>									
<b>Quarter</b>	<b>Bed &amp; Breakfast</b>	<b>Campground &amp; RV Site</b>	<b>Hotel</b>	<b>Motel</b>	<b>Vacation Home</b>	<b>Lodging Intermediary</b>	<b>Multiple,<sup>2</sup> Other &amp; Unknown</b>	<b>Total</b>	
<b>2009 Q1</b>	1,991	3,813	107,617	55,831	14,067	0	10,543	193,862	
<b>2009 Q2</b>	5,301	10,150	140,201	82,213	20,823	0	17,454	276,141	
<b>2009 Q3</b>	9,057	17,876	184,233	123,323	49,860	0	33,232	417,581	
<b>2009 Q4</b>	3,610	2,998	119,326	59,591	15,264	0	11,257	212,048	
<b>2009 Total</b>	<b>19,960</b>	<b>34,837</b>	<b>551,377</b>	<b>320,958</b>	<b>100,014</b>	<b>0</b>	<b>72,487</b>	<b>1,099,632</b>	
<b>2010 Q1</b>	2,478	4,218	116,069	55,708	15,895	0	7,605	201,974	
<b>2010 Q2</b>	5,353	9,764	152,377	83,859	21,947	0	14,123	287,423	
<b>2010 Q3</b>	8,960	22,133	203,098	128,475	52,968	0	29,801	445,435	
<b>2010 Q4</b>	3,671	4,052	130,039	63,306	17,507	0	8,762	227,337	
<b>2010 Total</b>	<b>20,461</b>	<b>40,167</b>	<b>601,583</b>	<b>331,349</b>	<b>108,318</b>	<b>0</b>	<b>60,290</b>	<b>1,162,168</b>	
<b>2011 Q1</b>	2,414	2,714	121,772	57,148	16,645	0	7,557	208,250	
<b>2011 Q2</b>	5,341	9,569	169,607	86,455	23,838	0	14,245	309,056	
<b>2011 Q3</b>	9,190	21,042	220,252	132,490	58,436	0	30,462	471,873	
<b>2011 Q4</b>	3,435	3,989	138,141	64,547	18,508	0	9,253	237,872	
<b>2011 Total</b>	<b>20,380</b>	<b>37,315</b>	<b>649,772</b>	<b>340,640</b>	<b>117,427</b>	<b>0</b>	<b>61,517</b>	<b>1,227,051</b>	
<b>2012 Q1</b>	2,652	2,860	132,443	57,678	18,062	0	8,078	221,773	
<b>2012 Q2</b>	6,395	10,286	184,691	89,431	27,802	0	15,921	334,526	
<b>2012 Q3</b>	10,414	22,378	240,787	136,378	65,387	0	33,613	508,957	
<b>2012 Q4</b>	4,161	4,192	150,758	66,114	20,789	0	9,756	255,769	
<b>2012 Total</b>	<b>23,622</b>	<b>39,716</b>	<b>708,679</b>	<b>349,601</b>	<b>132,040</b>	<b>0</b>	<b>67,368</b>	<b>1,321,025</b>	
<b>2013 Q1</b>	3,183	3,414	143,071	60,788	18,391	0	9,061	237,909	
<b>2013 Q2</b>	6,734	14,507	208,138	96,797	27,567	0	17,599	371,342	
<b>2013 Q3</b>	11,270	22,552	266,610	145,583	66,180	0	35,784	547,979	
<b>2013 Q4</b>	4,613	4,465	163,787	71,517	20,975	5,511	11,015	281,883	
<b>2013 Total</b>	<b>25,801</b>	<b>44,938</b>	<b>781,606</b>	<b>374,685</b>	<b>133,113</b>	<b>5,511</b>	<b>73,460</b>	<b>1,439,114</b>	

## Appendix – Quarterly Data by Accommodation Type

Table A: 1.3 - Net Taxable Lodging Sales <sup>1</sup> by Accommodation Type (thousands of dollars) (cont.)								
Quarter	Bed & Breakfast	Campground & RV Site	Hotel	Motel	Vacation Home	Lodging Intermediary	Multiple, <sup>2</sup> Other & Unknown	Total
2014 Q1	3,476	3,806	156,496	66,739	21,504	4,551	9,804	266,374
2014 Q2	6,960	12,214	221,676	102,656	31,834	7,029	19,179	401,548
2014 Q3	11,449	25,490	301,348	157,073	77,253	12,935	38,322	623,870
2014 Q4	4,948	5,442	189,576	77,562	24,166	11,157	11,808	324,659
<b>2014 Total</b>	<b>26,834</b>	<b>46,952</b>	<b>869,097</b>	<b>404,030</b>	<b>154,757</b>	<b>35,672</b>	<b>79,112</b>	<b>1,616,452</b>
2015 Q1	3,612	4,988	186,147	74,930	24,912	15,247	10,095	319,930
2015 Q2	7,951	13,849	259,226	114,226	38,235	21,643	19,843	474,974
2015 Q3	11,886	26,600	337,572	157,955	84,028	52,975	37,434	708,450
2015 Q4	5,485	6,087	198,097	76,459	27,693	30,131	12,831	356,784
<b>2015 Total</b>	<b>28,935</b>	<b>51,524</b>	<b>981,042</b>	<b>423,570</b>	<b>174,868</b>	<b>119,996</b>	<b>80,203</b>	<b>1,860,137</b>
2016 Q1	4,243	5,408	191,296	73,665	28,253	46,887	12,794	362,545
2016 Q2	7,673	17,312	270,876	112,794	47,955	66,554	24,262	547,426
2016 Q3	8,216	35,448	418,965	106,930	68,883	82,520	33,701	754,664
2016 Q4	3,249	8,667	248,308	50,910	20,189	49,691	16,603	397,617
<b>2016 Total</b>	<b>23,381</b>	<b>66,834</b>	<b>1,129,446</b>	<b>344,300</b>	<b>165,280</b>	<b>245,651</b>	<b>87,360</b>	<b>2,062,252</b>
2017 Q1	1,975	7,224	232,900	45,955	18,104	60,806	14,551	381,515
2017 Q2	4,975	22,478	339,137	73,058	30,117	83,926	24,017	577,708
2017 Q3	8,296	40,157	447,310	109,406	67,513	98,250	46,935	817,867
2017 Q4	3,146	9,249	258,841	50,771	20,934	59,075	17,340	419,356
<b>2017 Total</b>	<b>18,392</b>	<b>79,108</b>	<b>1,278,188</b>	<b>279,190</b>	<b>136,667</b>	<b>302,057</b>	<b>102,843</b>	<b>2,196,445</b>
2018 Q1	2,096	8,893	242,483	46,525	18,424	76,571	16,111	411,102
2018 Q2	4,872	26,268	355,795	72,780	30,236	99,575	26,233	615,759
2018 Q3	7,058	38,418	459,945	104,731	61,701	122,424	49,525	843,802
2018 Q4	2,693	10,321	273,025	50,540	16,577	82,143	18,436	453,735
<b>2018 Total</b>	<b>16,718</b>	<b>83,900</b>	<b>1,331,248</b>	<b>274,576</b>	<b>126,938</b>	<b>380,712</b>	<b>110,306</b>	<b>2,324,398</b>

<sup>1</sup> Sales are gross receipts minus non-taxable receipts (exemptions).

<sup>2</sup> "Multiple" represents lodging providers that reported more than one accommodation type when they registered or filed a return. Table 1.1 provides counts for every accommodation type listed on these registration or return forms. However, because lodging providers are asked to report sales and tax liability in total, it is not possible to break out the sales or tax by accommodation type for providers registered with more than one type of accommodation. Tables 1.2 and 1.3 provide tax liability and sales for these lodging providers in a "multiple" accommodation type category.

Note: Many accommodation types changed in Fourth Quarter 2016 when lodging providers and intermediaries were required to update their demographic information.

Note: Classification of accommodation types changed in 2013. The tables presented here reflect the new accommodation type categorization.

Note: Accommodation type is unknown for less than 0.1 percent of taxable sales.

# Quarterly Oregon Statewide Lodging Summary Statistics by Region

## Appendix – Quarterly Data by Region

<b>Table A: 2.1- Number of Lodging Providers with Tax Liability by Region</b>											
Quarter	Mt Hood /										Total
	Central	Central Coast	Gorge	North Coast	Northeastern	Portland Metro	South Coast	Southeastern	Southern	Willamette Valley	
<b>2009 Q1</b>	340	400	120	370	160	290	190	60	310	290	2,530
<b>2009 Q2</b>	380	430	130	390	190	290	200	70	350	300	2,720
<b>2009 Q3</b>	410	430	130	400	190	290	200	70	350	310	2,780
<b>2009 Q4</b>	360	420	130	370	180	300	190	60	330	300	2,630
<b>2009 Avg.</b>	<b>370</b>	<b>420</b>	<b>130</b>	<b>380</b>	<b>180</b>	<b>290</b>	<b>190</b>	<b>60</b>	<b>340</b>	<b>300</b>	<b>2,660</b>
<b>2010 Q1</b>	350	420	130	370	160	290	180	60	310	280	2,550
<b>2010 Q2</b>	410	450	130	380	190	300	190	70	350	300	2,760
<b>2010 Q3</b>	430	460	140	410	190	300	200	70	350	310	2,840
<b>2010 Q4</b>	380	440	140	370	180	300	190	70	330	300	2,690
<b>2010 Avg.</b>	<b>390</b>	<b>440</b>	<b>130</b>	<b>380</b>	<b>180</b>	<b>300</b>	<b>190</b>	<b>60</b>	<b>330</b>	<b>290</b>	<b>2,710</b>
<b>2011 Q1</b>	380	440	130	360	160	300	180	60	300	300	2,610
<b>2011 Q2</b>	440	440	140	390	180	300	200	70	340	310	2,810
<b>2011 Q3</b>	470	450	150	410	190	310	200	70	350	320	2,920
<b>2011 Q4</b>	420	440	140	390	170	310	190	70	330	320	2,770
<b>2011 Avg.</b>	<b>430</b>	<b>450</b>	<b>140</b>	<b>390</b>	<b>180</b>	<b>300</b>	<b>190</b>	<b>70</b>	<b>330</b>	<b>310</b>	<b>2,780</b>
<b>2012 Q1</b>	400	430	140	380	150	300	180	60	300	310	2,650
<b>2012 Q2</b>	470	450	140	410	190	310	190	70	350	330	2,910
<b>2012 Q3</b>	500	460	150	440	190	320	200	70	350	340	2,990
<b>2012 Q4</b>	440	440	150	400	180	320	190	70	330	330	2,830
<b>2012 Avg.</b>	<b>450</b>	<b>440</b>	<b>150</b>	<b>410</b>	<b>180</b>	<b>310</b>	<b>190</b>	<b>70</b>	<b>330</b>	<b>330</b>	<b>2,850</b>
<b>2013 Q1</b>	440	440	140	390	160	320	190	60	300	320	2,750
<b>2013 Q2</b>	490	460	140	420	190	330	190	70	340	340	2,950
<b>2013 Q3</b>	540	460	150	430	190	330	200	70	340	340	3,060
<b>2013 Q4</b>	470	450	160	410	170	330	200	70	340	340	2,950
<b>2013 Avg.</b>	<b>490</b>	<b>450</b>	<b>150</b>	<b>410</b>	<b>180</b>	<b>330</b>	<b>200</b>	<b>70</b>	<b>330</b>	<b>340</b>	<b>2,930</b>

## Appendix – Quarterly Data by Region

Table A: 2.1 - Number of Lodging Providers with Tax Liability by Region (cont.)											
Quarter	Mt Hood /										Total
	Central	Central Coast	Gorge	North Coast	Northeastern	Portland Metro	South Coast	Southeastern	Southern	Willamette Valley	
2014 Q1	460	420	150	400	160	320	200	70	300	340	2,830
2014 Q2	540	440	160	440	190	330	200	70	350	360	3,090
2014 Q3	580	460	180	470	190	340	230	70	360	360	3,240
2014 Q4	520	430	160	440	170	340	220	70	350	360	3,050
<b>2014 Avg.</b>	<b>520</b>	<b>440</b>	<b>160</b>	<b>440</b>	<b>180</b>	<b>330</b>	<b>210</b>	<b>70</b>	<b>340</b>	<b>350</b>	<b>3,050</b>
2015 Q1	490	420	150	420	170	330	190	70	320	350	2,890
2015 Q2	540	420	150	440	180	320	210	70	340	340	3,000
2015 Q3	540	410	150	440	180	320	200	70	330	350	3,000
2015 Q4	470	380	140	390	170	300	190	60	300	320	2,720
<b>2015 Avg.</b>	<b>510</b>	<b>410</b>	<b>150</b>	<b>430</b>	<b>170</b>	<b>320</b>	<b>200</b>	<b>70</b>	<b>320</b>	<b>340</b>	<b>2,900</b>
2016 Q1	470	410	150	440	160	320	190	60	310	350	2,850
2016 Q2	520	420	160	470	180	330	200	70	340	380	3,070
2016 Q3	560	440	160	510	190	340	210	70	350	390	3,220
2016 Q4	500	380	150	460	180	320	200	70	320	380	2,950
<b>2016 Avg.</b>	<b>510</b>	<b>410</b>	<b>160</b>	<b>470</b>	<b>180</b>	<b>330</b>	<b>200</b>	<b>70</b>	<b>330</b>	<b>380</b>	<b>3,020</b>
2017 Q1	450	370	140	440	160	320	190	60	290	360	2,790
2017 Q2	520	390	150	490	210	320	200	60	340	390	3,060
2017 Q3	560	400	160	520	210	330	200	50	350	400	3,170
2017 Q4	500	380	150	470	170	330	190	50	350	380	2,950
<b>2017 Avg.</b>	<b>510</b>	<b>380</b>	<b>150</b>	<b>480</b>	<b>190</b>	<b>320</b>	<b>190</b>	<b>50</b>	<b>330</b>	<b>380</b>	<b>2,990</b>
2018 Q1	460	370	140	460	160	320	170	40	310	360	2,790
2018 Q2	510	390	150	510	190	330	180	50	350	390	3,040
2018 Q3	490	350	130	460	180	310	170	50	350	360	2,850
2018 Q4	350	320	110	370	170	290	160	50	320	320	2,450
<b>2018 Avg.</b>	<b>450</b>	<b>360</b>	<b>130</b>	<b>450</b>	<b>170</b>	<b>310</b>	<b>170</b>	<b>50</b>	<b>330</b>	<b>350</b>	<b>2,780</b>

Note: In Third Quarter 2017 zip codes in Lake County were updated to be included in Southern instead of Southeastern.

Note: Providers and intermediaries are counted once in each region of operation – a provider or intermediary that operated in all 10 regions would be counted as 10 in the Total column.

## Appendix – Quarterly Data by Region

<b>Table A: 2.2 - Lodging Tax Liability by Region (rounded to nearest 100 dollars)</b>											
Quarter	Mt Hood /										Total
	Central	Central Coast	Gorge	North Coast	Northeastern	Portland Metro	South Coast	Southeastern	Southern	Willamette Valley	
<b>2009 Q1</b>	126,700	183,700	76,000	137,800	61,100	776,400	63,200	16,700	151,500	248,500	1,841,700
<b>2009 Q2</b>	207,400	260,900	97,600	243,000	111,300	921,300	108,300	34,400	292,700	346,500	2,623,300
<b>2009 Q3</b>	423,200	496,500	146,100	507,800	145,900	1,156,300	205,500	41,600	430,100	413,900	3,967,000
<b>2009 Q4</b>	140,900	172,000	78,500	139,600	67,900	872,400	65,900	19,600	190,400	267,200	2,014,500
<b>2009 Total</b>	<b>898,200</b>	<b>1,113,200</b>	<b>398,200</b>	<b>1,028,200</b>	<b>386,300</b>	<b>3,726,500</b>	<b>443,000</b>	<b>112,300</b>	<b>1,064,700</b>	<b>1,276,100</b>	<b>10,446,500</b>
<b>2010 Q1</b>	132,000	193,300	76,300	153,000	58,200	826,200	63,500	16,700	151,700	247,900	1,918,800
<b>2010 Q2</b>	215,500	255,600	101,800	244,300	106,700	994,200	110,200	33,600	303,400	365,200	2,730,500
<b>2010 Q3</b>	455,400	507,300	162,500	518,100	156,600	1,260,100	224,700	45,100	450,900	450,900	4,231,600
<b>2010 Q4</b>	152,700	181,400	90,700	147,500	73,600	915,600	77,700	24,800	199,200	296,600	2,159,700
<b>2010 Total</b>	<b>955,500</b>	<b>1,137,700</b>	<b>431,200</b>	<b>1,062,900</b>	<b>395,200</b>	<b>3,996,100</b>	<b>476,100</b>	<b>120,200</b>	<b>1,105,200</b>	<b>1,360,600</b>	<b>11,040,600</b>
<b>2011 Q1</b>	137,000	178,100	83,300	134,800	62,600	869,900	65,400	18,200	159,700	269,400	1,978,400
<b>2011 Q2</b>	224,600	257,900	112,100	243,600	113,400	1,133,400	116,700	37,900	298,700	397,800	2,936,000
<b>2011 Q3</b>	485,900	505,600	175,300	537,000	158,200	1,413,400	231,800	43,900	459,500	472,200	4,482,800
<b>2011 Q4</b>	157,600	181,100	85,200	150,400	73,700	996,400	79,000	24,700	203,100	308,700	2,259,800
<b>2011 Total</b>	<b>1,005,000</b>	<b>1,122,700</b>	<b>455,900</b>	<b>1,065,800</b>	<b>408,000</b>	<b>4,413,100</b>	<b>492,800</b>	<b>124,700</b>	<b>1,121,000</b>	<b>1,448,100</b>	<b>11,657,000</b>
<b>2012 Q1</b>	144,700	184,800	84,700	143,300	61,500	960,400	70,300	19,100	162,900	275,000	2,106,800
<b>2012 Q2</b>	256,500	276,200	115,200	267,200	107,900	1,244,900	123,800	37,300	313,100	435,900	3,178,000
<b>2012 Q3</b>	540,600	517,600	196,300	576,200	151,600	1,570,000	239,800	46,800	477,200	519,000	4,835,100
<b>2012 Q4</b>	172,400	177,100	90,300	165,500	70,400	1,104,600	85,200	29,800	214,900	319,600	2,429,800
<b>2012 Total</b>	<b>1,114,200</b>	<b>1,155,700</b>	<b>486,500</b>	<b>1,152,200</b>	<b>391,400</b>	<b>4,879,900</b>	<b>519,100</b>	<b>133,000</b>	<b>1,168,200</b>	<b>1,549,600</b>	<b>12,549,800</b>
<b>2013 Q1</b>	170,500	181,400	92,000	161,900	61,100	1,033,200	72,100	19,100	172,900	295,800	2,260,100
<b>2013 Q2</b>	290,400	285,600	122,200	298,200	115,300	1,439,300	138,000	39,200	335,300	464,200	3,527,800
<b>2013 Q3</b>	595,500	541,100	202,500	604,800	161,600	1,749,000	247,900	48,800	494,000	560,600	5,205,800
<b>2013 Q4</b>	203,100	194,300	96,700	186,300	80,500	1,209,100	90,600	24,700	227,200	365,300	2,677,900
<b>2013 Total</b>	<b>1,259,500</b>	<b>1,202,500</b>	<b>513,500</b>	<b>1,251,200</b>	<b>418,500</b>	<b>5,430,500</b>	<b>548,600</b>	<b>131,800</b>	<b>1,229,500</b>	<b>1,686,000</b>	<b>13,671,600</b>

## Appendix – Quarterly Data by Region

Table A: 2.2 - Lodging Tax Liability by Region (rounded to nearest 100 dollars) (cont.)											
Quarter	Mt Hood /										Total
	Central	Central Coast	Gorge	North Coast	Northeastern	Portland Metro	South Coast	Southeastern	Southern	Willamette Valley	
<b>2014 Q1</b>	204,600	199,700	101,500	178,700	64,900	1,161,300	80,000	20,600	186,600	332,700	2,530,600
<b>2014 Q2</b>	337,800	306,900	139,900	326,200	113,800	1,552,100	143,200	41,100	354,000	499,800	3,814,700
<b>2014 Q3</b>	690,400	613,200	239,100	682,400	159,600	2,046,200	262,900	50,800	545,300	636,900	5,926,800
<b>2014 Q4</b>	237,100	220,500	113,200	210,800	77,600	1,433,100	101,700	28,300	260,300	401,700	3,084,300
<b>2014 Total</b>	<b>1,469,900</b>	<b>1,340,300</b>	<b>593,700</b>	<b>1,398,000</b>	<b>416,000</b>	<b>6,192,700</b>	<b>587,800</b>	<b>140,800</b>	<b>1,346,200</b>	<b>1,871,100</b>	<b>15,356,300</b>
<b>2015 Q1</b>	239,000	251,600	112,200	228,800	73,000	1,411,700	97,300	23,900	214,400	387,500	3,039,300
<b>2015 Q2</b>	397,600	358,500	166,400	396,200	121,300	1,866,100	166,500	44,100	407,800	587,900	4,512,300
<b>2015 Q3</b>	758,500	661,000	250,900	754,600	168,600	2,514,300	287,100	60,900	569,700	704,800	6,730,300
<b>2015 Q4</b>	272,000	229,800	140,100	234,000	81,500	1,581,700	110,800	27,200	280,500	431,800	3,389,400
<b>2015 Total</b>	<b>1,667,100</b>	<b>1,500,900</b>	<b>669,500</b>	<b>1,613,500</b>	<b>444,400</b>	<b>7,373,900</b>	<b>661,700</b>	<b>156,000</b>	<b>1,472,400</b>	<b>2,111,900</b>	<b>17,671,300</b>
<b>2016 Q1</b>	290,500	264,000	143,700	246,300	78,700	1,617,400	106,000	28,200	238,700	430,600	3,444,200
<b>2016 Q2</b>	487,900	409,300	193,900	465,900	134,400	2,190,200	184,000	54,400	419,500	661,000	5,200,500
<b>2016 Q3</b>	1,522,900	1,244,500	521,500	1,383,200	317,000	4,679,300	531,300	119,000	1,119,600	1,465,800	12,904,100
<b>2016 Q4</b>	571,100	458,300	268,000	448,300	161,400	3,032,800	203,200	58,600	564,900	1,033,000	6,799,300
<b>2016 Total</b>	<b>2,872,300</b>	<b>2,376,100</b>	<b>1,127,100</b>	<b>2,543,700</b>	<b>691,500</b>	<b>11,519,700</b>	<b>1,024,500</b>	<b>260,200</b>	<b>2,342,700</b>	<b>3,590,400</b>	<b>28,348,100</b>
<b>2017 Q1</b>	548,500	484,200	256,800	465,500	137,300	3,102,600	193,000	46,600	454,200	835,200	6,523,900
<b>2017 Q2</b>	929,700	784,000	371,900	847,700	260,800	4,130,200	320,000	95,600	861,200	1,277,700	9,878,800
<b>2017 Q3</b>	1,704,400	1,470,600	537,200	1,573,800	368,400	4,869,700	564,000	110,600	1,247,300	1,539,600	13,985,500
<b>2017 Q4</b>	609,400	524,000	295,400	522,600	169,300	3,212,700	218,200	55,600	619,800	943,900	7,171,000
<b>2017 Total</b>	<b>3,792,100</b>	<b>3,262,700</b>	<b>1,461,200</b>	<b>3,409,500</b>	<b>935,700</b>	<b>15,315,300</b>	<b>1,295,200</b>	<b>308,300</b>	<b>3,182,500</b>	<b>4,596,500</b>	<b>37,559,200</b>
<b>2018 Q1</b>	608,300	565,200	272,300	559,000	146,700	3,216,900	214,600	44,800	505,400	896,800	7,029,800
<b>2018 Q2</b>	1,014,300	853,500	383,300	959,900	267,600	4,301,400	361,200	89,800	937,600	1,360,700	10,529,500
<b>2018 Q3</b>	1,732,400	1,485,500	559,600	1,643,900	383,100	5,171,800	609,500	99,600	1,202,600	1,541,000	14,429,000
<b>2018 Q4</b>	679,400	575,700	300,600	599,400	179,300	3,462,900	259,600	56,100	661,000	984,900	7,758,900
<b>2018 Total</b>	<b>4,034,400</b>	<b>3,479,900</b>	<b>1,515,800</b>	<b>3,762,200</b>	<b>976,700</b>	<b>16,153,100</b>	<b>1,445,000</b>	<b>290,200</b>	<b>3,306,600</b>	<b>4,783,400</b>	<b>39,747,200</b>

Note: In Third Quarter 2017 zip codes in Lake County were updated to be included in Southern instead of Southeastern.

## Appendix – Quarterly Data by Region

<b>Table A: 2.3 - Net Taxable Lodging Sales<sup>1</sup> by Region (thousands of dollars)</b>											
Quarter	Mt Hood /										Total
	Central	Central Coast	Gorge	North Coast	Northeastern	Portland Metro	South Coast	Southeastern	Southern	Willamette Valley	
<b>2009 Q1</b>	13,341	19,342	8,001	14,505	6,429	81,725	6,657	1,759	15,947	26,157	193,862
<b>2009 Q2</b>	21,827	27,464	10,277	25,576	11,717	96,981	11,400	3,620	30,808	36,471	276,141
<b>2009 Q3</b>	44,547	52,267	15,380	53,452	15,360	121,721	21,636	4,374	45,275	43,569	417,581
<b>2009 Q4</b>	14,828	18,105	8,259	14,700	7,152	91,834	6,941	2,066	20,039	28,126	212,048
<b>2009 Total</b>	<b>94,542</b>	<b>117,177</b>	<b>41,917</b>	<b>108,233</b>	<b>40,658</b>	<b>392,261</b>	<b>46,634</b>	<b>11,818</b>	<b>112,069</b>	<b>134,323</b>	<b>1,099,632</b>
<b>2010 Q1</b>	13,893	20,349	8,027	16,105	6,124	86,967	6,679	1,763	15,971	26,096	201,974
<b>2010 Q2</b>	22,680	26,909	10,718	25,714	11,237	104,655	11,602	3,536	31,932	38,440	287,423
<b>2010 Q3</b>	47,936	53,403	17,106	54,533	16,488	132,643	23,658	4,748	47,460	47,460	445,435
<b>2010 Q4</b>	16,071	19,093	9,543	15,527	7,749	96,380	8,178	2,606	20,968	31,221	227,337
<b>2010 Total</b>	<b>100,580</b>	<b>119,754</b>	<b>45,395</b>	<b>111,879</b>	<b>41,598</b>	<b>420,645</b>	<b>50,117</b>	<b>12,653</b>	<b>116,332</b>	<b>143,216</b>	<b>1,162,168</b>
<b>2011 Q1</b>	14,421	18,742	8,771	14,187	6,594	91,569	6,879	1,916	16,815	28,355	208,250
<b>2011 Q2</b>	23,640	27,144	11,795	25,643	11,938	119,304	12,287	3,993	31,438	41,873	309,056
<b>2011 Q3</b>	51,144	53,223	18,457	56,523	16,652	148,782	24,397	4,621	48,367	49,708	471,873
<b>2011 Q4</b>	16,586	19,068	8,963	15,835	7,759	104,880	8,311	2,599	21,375	32,495	237,872
<b>2011 Total</b>	<b>105,792</b>	<b>118,178</b>	<b>47,986</b>	<b>112,188</b>	<b>42,944</b>	<b>464,536</b>	<b>51,873</b>	<b>13,129</b>	<b>117,995</b>	<b>152,431</b>	<b>1,227,051</b>
<b>2012 Q1</b>	15,234	19,448	8,918	15,084	6,476	101,097	7,401	2,011	17,151	28,951	221,773
<b>2012 Q2</b>	27,000	29,078	12,124	28,130	11,354	131,042	13,027	3,926	32,961	45,884	334,526
<b>2012 Q3</b>	56,908	54,485	20,658	60,653	15,956	165,265	25,240	4,927	50,236	54,630	508,957
<b>2012 Q4</b>	18,143	18,641	9,509	17,418	7,413	116,271	8,971	3,139	22,620	33,645	255,769
<b>2012 Total</b>	<b>117,285</b>	<b>121,651</b>	<b>51,209</b>	<b>121,286</b>	<b>41,199</b>	<b>513,676</b>	<b>54,639</b>	<b>14,003</b>	<b>122,968</b>	<b>163,110</b>	<b>1,321,025</b>
<b>2013 Q1</b>	17,949	19,094	9,688	17,045	6,431	108,757	7,589	2,011	18,204	31,141	237,909
<b>2013 Q2</b>	30,563	30,068	12,868	31,386	12,138	151,506	14,528	4,125	35,299	48,861	371,342
<b>2013 Q3</b>	62,688	56,962	21,320	63,658	17,008	184,103	26,091	5,142	51,996	59,012	547,979
<b>2013 Q4</b>	21,384	20,450	10,178	19,611	8,476	127,270	9,538	2,599	23,921	38,457	281,883
<b>2013 Total</b>	<b>132,583</b>	<b>126,574</b>	<b>54,054</b>	<b>131,700</b>	<b>44,053</b>	<b>571,636</b>	<b>57,746</b>	<b>13,877</b>	<b>129,420</b>	<b>177,471</b>	<b>1,439,114</b>



## Appendix – Quarterly Data by Region

Table A: 2.3 - Net Taxable Lodging Sales <sup>1</sup> by Region (thousands of dollars) (cont.)											
Quarter	Mt Hood /									Willamette	Total
	Central	Central Coast	Gorge	North Coast	Northeastern	Portland Metro	South Coast	Southeastern	Southern	Valley	
<b>2014 Q1</b>	21,533	21,019	10,680	18,808	6,835	122,239	8,424	2,172	19,638	35,025	266,374
<b>2014 Q2</b>	35,556	32,301	14,728	34,333	11,980	163,383	15,069	4,322	37,268	52,609	401,548
<b>2014 Q3</b>	72,671	64,548	25,170	71,827	16,804	215,391	27,670	5,352	57,399	67,037	623,870
<b>2014 Q4</b>	24,962	23,211	11,920	22,192	8,166	150,849	10,707	2,976	27,395	42,282	324,659
<b>2014 Total</b>	<b>154,723</b>	<b>141,079</b>	<b>62,497</b>	<b>147,160</b>	<b>43,786</b>	<b>651,862</b>	<b>61,871</b>	<b>14,822</b>	<b>141,700</b>	<b>196,954</b>	<b>1,616,452</b>
<b>2015 Q1</b>	25,160	26,486	11,805	24,080	7,689	148,602	10,238	2,512	22,570	40,788	319,930
<b>2015 Q2</b>	41,849	37,737	17,517	41,705	12,763	196,433	17,524	4,641	42,923	61,881	474,974
<b>2015 Q3</b>	79,842	69,574	26,405	79,430	17,743	264,668	30,225	6,406	59,969	74,189	708,450
<b>2015 Q4</b>	28,636	24,187	14,746	24,632	8,582	166,495	11,667	2,865	29,522	45,451	356,784
<b>2015 Total</b>	<b>175,485</b>	<b>157,985</b>	<b>70,474</b>	<b>169,846</b>	<b>46,778</b>	<b>776,198</b>	<b>69,654</b>	<b>16,424</b>	<b>154,985</b>	<b>222,308</b>	<b>1,860,137</b>
<b>2016 Q1</b>	30,579	27,786	15,129	25,924	8,284	170,253	11,160	2,973	25,130	45,326	362,545
<b>2016 Q2</b>	51,355	43,087	20,413	49,042	14,142	230,551	19,372	5,721	44,159	69,584	547,426
<b>2016 Q3</b>	89,056	72,779	30,495	80,896	18,541	273,644	31,069	6,962	65,481	85,743	754,664
<b>2016 Q4</b>	33,395	26,798	15,671	26,214	9,436	177,356	11,881	3,424	33,034	60,408	397,617
<b>2016 Total</b>	<b>204,385</b>	<b>170,450</b>	<b>81,707</b>	<b>182,076</b>	<b>50,403</b>	<b>851,804</b>	<b>73,483</b>	<b>19,080</b>	<b>167,803</b>	<b>261,060</b>	<b>2,062,252</b>
<b>2017 Q1</b>	32,079	28,313	15,015	27,221	8,028	181,441	11,289	2,722	26,564	48,842	381,515
<b>2017 Q2</b>	54,371	45,847	21,746	49,572	15,252	241,533	18,711	5,591	50,363	74,722	577,708
<b>2017 Q3</b>	99,673	85,999	31,417	92,033	21,541	284,775	32,985	6,467	72,939	90,037	817,867
<b>2017 Q4</b>	35,640	30,644	17,274	30,561	9,899	187,879	12,760	3,250	36,247	55,201	419,356
<b>2017 Total</b>	<b>221,763</b>	<b>190,804</b>	<b>85,451</b>	<b>199,387</b>	<b>54,720</b>	<b>895,630</b>	<b>75,745</b>	<b>18,030</b>	<b>186,113</b>	<b>268,803</b>	<b>2,196,445</b>
<b>2018 Q1</b>	35,574	33,051	15,923	32,688	8,578	188,122	12,547	2,618	29,554	52,445	411,102
<b>2018 Q2</b>	59,317	49,913	22,414	56,136	15,651	251,546	21,125	5,251	54,833	79,573	615,759
<b>2018 Q3</b>	101,308	86,873	32,724	96,135	22,403	302,446	35,646	5,824	70,327	90,117	843,802
<b>2018 Q4</b>	39,730	33,666	17,581	35,053	10,484	202,511	15,183	3,278	38,654	57,595	453,735
<b>2018 Total</b>	<b>235,930</b>	<b>203,503</b>	<b>88,643</b>	<b>220,011</b>	<b>57,116</b>	<b>944,625</b>	<b>84,501</b>	<b>16,971</b>	<b>193,368</b>	<b>279,730</b>	<b>2,324,398</b>

<sup>1</sup> Sales are gross receipts minus non-taxable receipts (exemptions).

Note: In Third Quarter 2017 zip codes in Lake County were updated to be included in Southern instead of Southeastern.

# Quarterly Oregon Statewide Lodging Tax Receipts

## Appendix – Lodging Tax Receipts

**Table A: 3 - Lodging Tax Receipts (rounded to nearest 100 dollars)**

Year	Quarter			
	Q1	Q2	Q3	Q4
2004	1,300	1,455,900	2,042,400	2,994,100
2005	1,760,500	1,572,100	2,288,800	3,226,300
2006	1,888,100	1,834,300	2,598,300	3,879,400
2007	2,197,700	2,066,300	2,911,800	4,348,500
2008	2,304,000	2,278,000	3,196,800	4,345,000
2009	2,158,000	1,903,500	2,627,600	3,871,000
2010	2,035,100	1,912,100	2,787,800	4,171,000
2011	2,174,400	2,011,800	3,017,400	4,413,100
2012	2,239,000	2,268,900	3,245,100	4,756,500
2013	2,477,100	2,314,500	3,566,200	5,114,800
2014	2,736,800	2,507,000	3,763,100	5,728,800
2015	3,112,200	3,436,800	4,668,200	6,770,900
2016	3,728,200	3,494,500	5,293,000	12,343,700
2017	6,999,400	6,719,500	9,871,000	13,573,900
2018	7,356,700	7,335,000	10,776,900	14,366,300

Note: In Third Quarter 2016 the state lodging tax rate increased from 1.0 to 1.8 percent.

Note: These receipts are from DOR's monthly financial statements. Most tax payments are received near when returns and payments are due, in the month after the end of each quarter, so most tax receipts are associated with the prior quarter's tax liability.

