

Oregon's State Transient Lodging Tax
Program Description, Revenue, and Characteristics of Taxpayers

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Oregon Dept. of Revenue
Research Section

Oregon's State Transient Lodging Tax

Introduction

This report describes Oregon's State Transient Lodging Tax. It contains a brief legislative history, a description of the lodging tax program, and statistical information for the number of lodging providers, taxable lodging sales, and lodging tax net receipts.

In Oregon, close to 100 cities and counties impose local lodging taxes which are independent of the state lodging tax. Details about local government lodging tax receipts are available from Dean Runyan Associates in the Oregon Travel Impacts study (see www.deanrunyan.com/pdf/or07p.pdf for a copy of the report).

Legislative History

To fund the promotion of tourism, the 2003 Oregon State Legislature established a statewide transient lodging tax and the Oregon Tourism Commission with HB 2267. The bill defined transient lodging as "hotel, motel and inn dwelling units that are designed for temporary overnight human occupancy, and includes spaces designed for parking recreational vehicles during periods of human occupancy of those vehicles." It also required the Oregon Tourism Commission to use at least 80 percent of lodging tax net receipts to fund state tourism marketing programs and up to 15 percent to implement regional tourism marketing programs.

The bill placed certain restrictions on any new or increased local government lodging tax imposed by cities and counties, requiring at least 70 percent of net revenue be used to fund tourism promotion or tourism-related facilities.

The new state lodging tax went into effect on Jan. 1, 2004. To administer the tax, the Department of Revenue (DOR) established a program to manage the collection and tracking of lodging tax receipts, and the transfer of receipts to the Tourism Commission for distribution. The department required lodging providers to register, file quarterly lodging tax returns, and remit tax payments to satisfy the requirements of the new law.

Attorney General interpretation of the 2003 bill concluded that the lodging tax did not apply to certain types of lodging that the proponents may have intended. Specifically, vacation homes and dwelling units which were rented for transient lodging were not subject to the tax. The 2005 legislature expanded the definition of "transient lodging" to include dwelling units used for temporary human occupancy and also exempted certain dwelling units, as described on page 3, from the tax with HB 2197.

These legislative actions defined the basic nature of the lodging tax to be implemented by DOR through administrative rules and a general tax collection program including notification to lodging providers, registration of providers, establishment of filing requirements, and development of tax forms.

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

Lodging Tax Program

The lodging tax applies to "any consideration rendered for the sale, service or furnishing of transient lodging" at the rate of 1 percent. Transient lodging is defined in statute as:

- Hotel, motel and inn dwelling units that are used for temporary overnight human occupancy;
- Spaces used for parking recreational vehicles or erecting tents during periods of human

occupancy; or

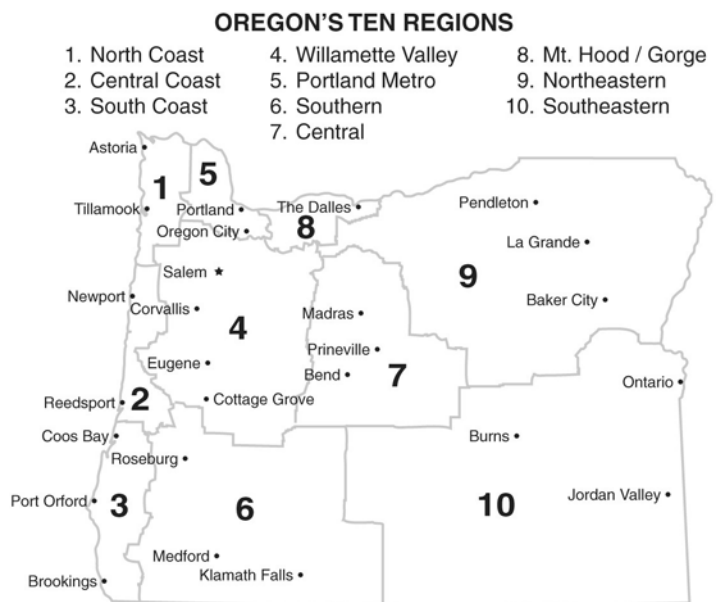
- Houses, cabins, condominiums, apartment units or other dwelling units, or portions of any of these dwelling units, that are used for temporary human occupancy.

Lodging providers collect the tax from lodging customers (typically at the point of sale). The tax applies only to lodging sales, and is not imposed upon optional services such as room service, pay-per-view movies, etc.

Lodging tax receipts are collected from lodging customers by providers and remitted to DOR on a quarterly basis. Providers retain five percent of the tax as reimbursement for the administrative burden of collection and record keeping. DOR retains up to 2 percent of collections to cover the cost of administering the program, as well as sufficient funds to cover potential tax refunds. The net lodging tax receipts are transferred to the Oregon Tourism Commission quarterly.

The Oregon Tourism Commission manages the lodging tax net receipts, funding state and regional tourism marketing programs.

The Tourism Commission established 10 lodging tax tourism regions covering the state. Lodging establishments are assigned one of these areas based on the physical location of the establishment (regardless of any central ownership). Monthly DOR financial reports of net lodging tax receipts by region are provided to the commission so the commission can accurately apportion receipts to each region. Hence, recordkeeping and filing 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.



Registration and Filing Requirements

Lodging providers are required to register with DOR. The registration form provides information on the physical location of the provider's facility to determine its regional assignment. The registration also provides information concerning the number of lodging units, ownership, accommodation type(s), and contact information. Providers only need to register with DOR once.

Quarterly tax returns are required for all non-exempt lodging providers. On the quarterly tax return, lodging providers report gross receipts and non-taxable receipts for lodging sales and apply the 1 percent tax on net taxable receipts. The tax is then reduced by 5 percent (administrative fee retained by providers) to arrive at net tax due. Lodging tax returns and payments are due to DOR by the last day of the month following the end of each calendar quarter. Failure to file and pay in a timely manner results in penalty and interest. Separate returns are required for each region in cases where the same lodging provider has multiple facilities.

Differences in registrations and returns present reporting challenges. Approximately 300 lodging providers reported more than one accommodation type when they registered. Table 1.1 provides counts for every accommodation type listed on these registration forms. However, because these

“multiple” type lodging providers only report sales and tax receipts 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. So, tables 1.2 and 1.3 provide sales and tax receipts for these lodging providers in a “multiple” accommodation type category.

Exemptions

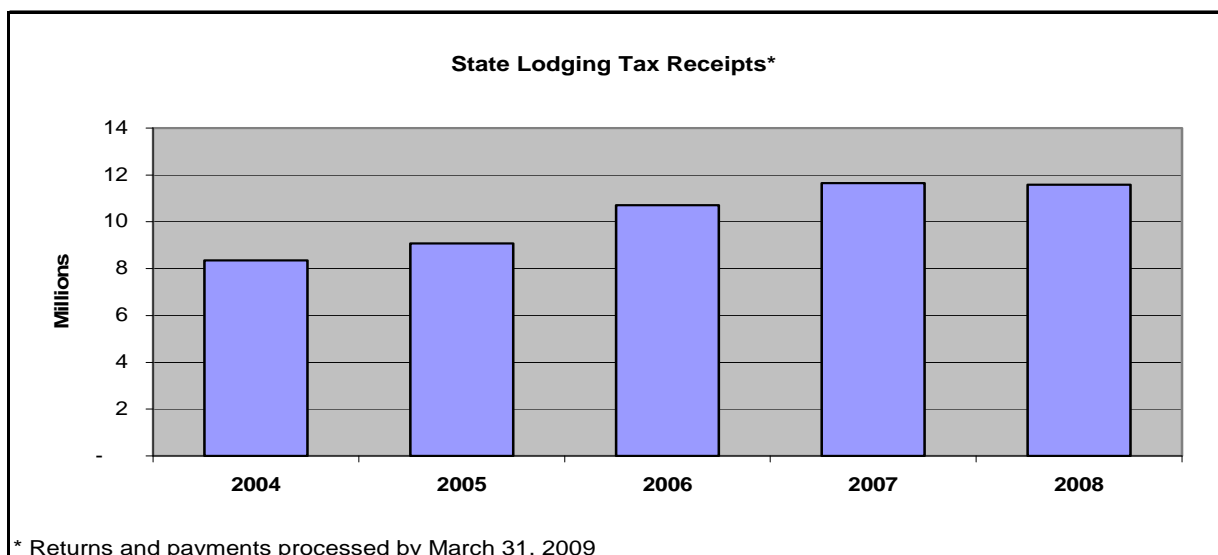
Some lodging providers are not subject to the lodging tax. These providers operate facilities which are not generally associated with tourism. Exempt facilities and lodgers include the following:

- Health care facilities, hospitals, long-term care facilities, and residential care facilities licensed, registered, or certified by Oregon Department of Human Services.
- Drug or alcohol abuse treatment facilities and mental health treatment facilities.
- Dwelling units that provide lodging to the public for less 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 or church camps, nonprofit conference centers, and certain qualifying nonprofit facilities.
- Lodgers who spend 30 consecutive days or more at the same facility.
- Federal employee on federal business who pays for the lodging with a credit card billed directly to the government agency.

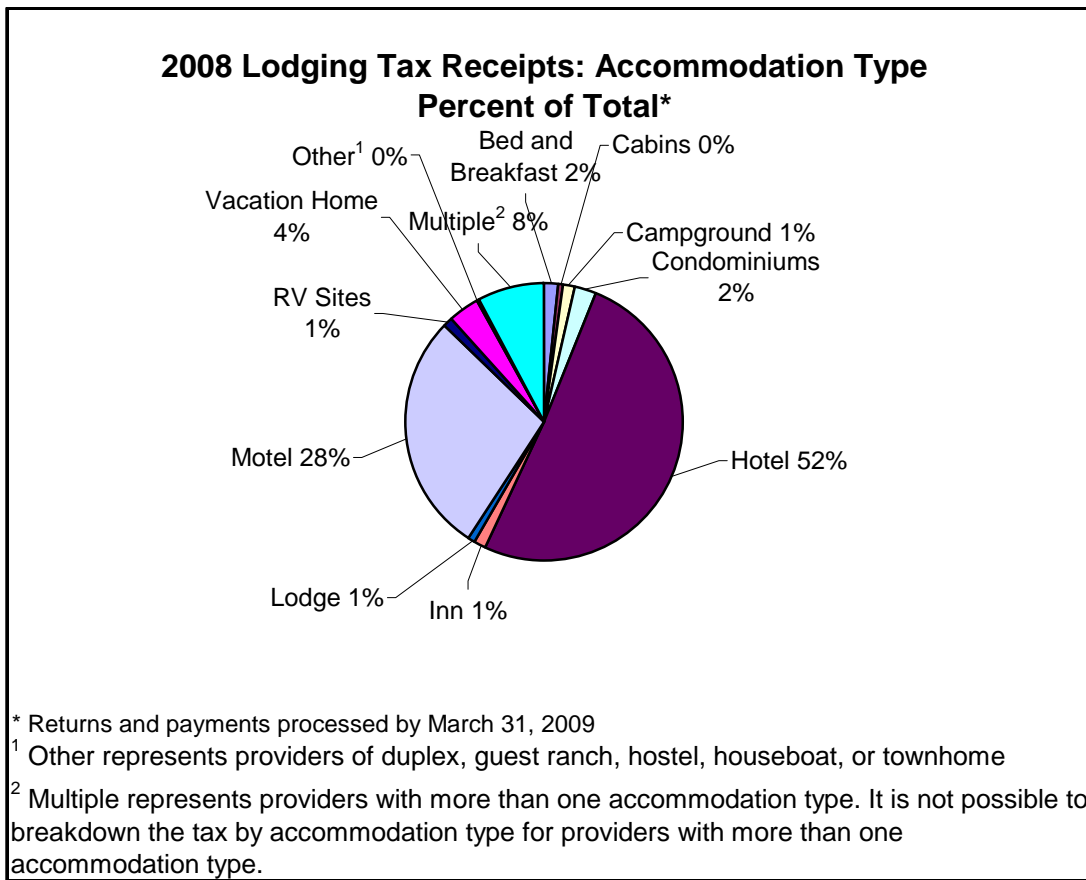
Descriptive Statistics

Since the inception date of January 1, 2004, DOR has collected over \$51 million through the lodging tax program. There were about 2,900 active lodging provider registrations that provided lodging for at least one quarter in 2008. The number of returns filed each quarter in 2008 varied between 2,400 and 2,700, depending on the season.

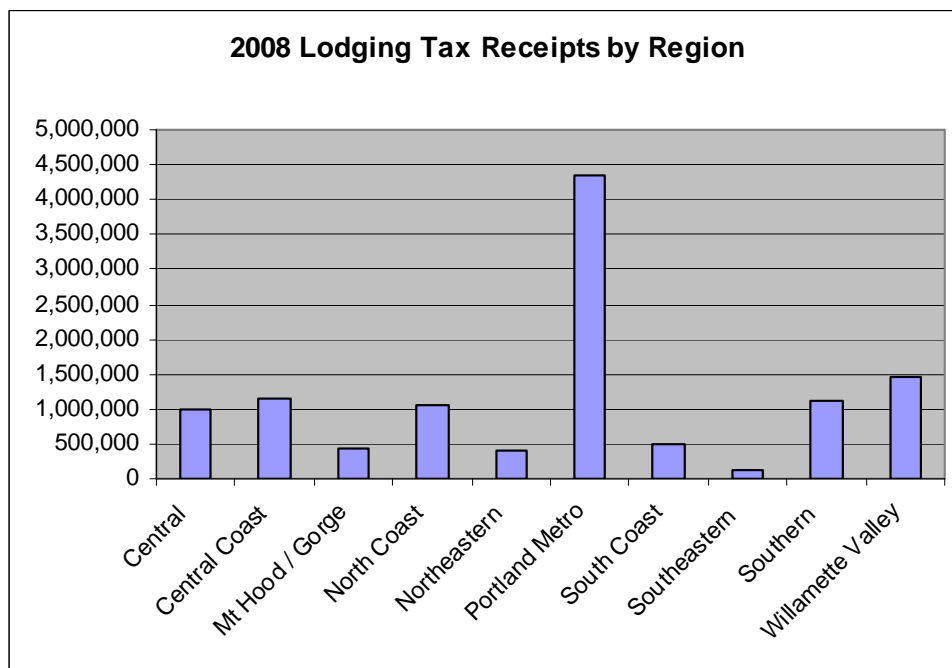
Lodging sales have grown steadily since inception but have slowed in 2008. A portion of the increase in 2006 can be attributed to the expanded definition of “transient lodging”, which included vacation homes. Total net lodging tax receipts for calendar year 2008 was \$11.59 million as of March 31, 2009; this is a slight decrease from \$11.65 million in 2007.



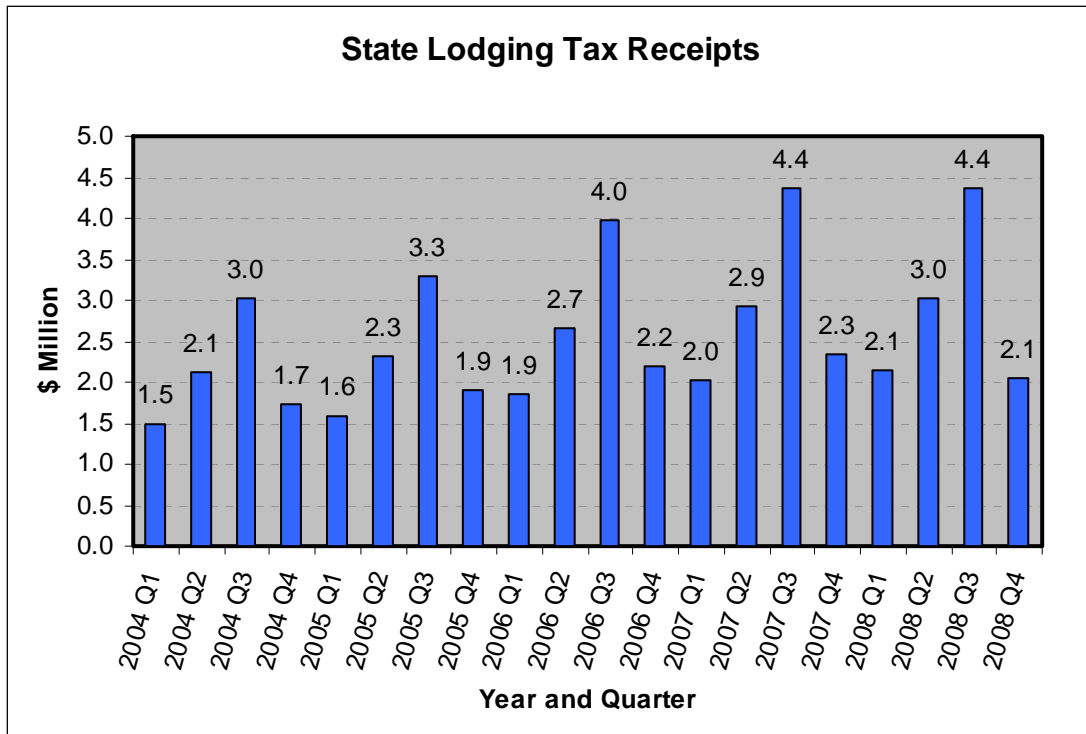
In 2008, hotels and motels collected nearly \$9.2 million, which was 80 percent of the net lodging tax receipts. Vacation homes collected 4 percent at just over \$430,000 in tax.



The Portland Metro region collected 37.6 percent of the net lodging tax receipts, followed by the Willamette Valley region at 12.5 percent.



Lodging sales exhibit a seasonal pattern peaking in the July through September period, relative to other quarters.



Data Tables

The following tables provide data about the number of lodging providers filing a return, the dollar amount of lodging sales, and the dollar amount of lodging tax receipts. Only transactions for lodging providers with a valid active registration are included in the tables.

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- Table 1.3 - Lodging Tax Receipts by Accommodation Type and Quarter

- Table 2.1 - Number of Lodging Providers by Region and Quarter
- Table 2.2 - Net Taxable Lodging Sales by Region and Quarter
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- Table 3.2 - Net Taxable Lodging Sales by County and Quarter
- Table 3.3 - Lodging Tax Receipts by County and Quarter

Oregon Statewide Lodging Summary Statistics
Calendar Years 2004 Through 2008
by Accommodation Type

Table 1.1 - Number of Lodging Providers by Accommodation Type and Quarter

Quarter	Bed and Breakfast	Cabins	Campground	Condominiums	Hotel	Inn	Lodge	Motel	RV Sites	Vacation Home	Other ¹
2004 Q1	247	58	122	65	296	55	21	841	339	39	15
2004 Q2	269	79	171	66	307	59	30	861	394	41	18
2004 Q3	276	79	172	74	303	62	32	846	394	43	18
2004 Q4	260	72	186	74	302	57	31	832	371	45	16
2005 Q1	257	61	128	75	302	58	26	811	348	45	13
2005 Q2	272	77	226	79	307	58	35	821	410	48	16
2005 Q3	275	78	224	78	301	58	37	825	410	49	15
2005 Q4	261	70	172	80	305	55	31	804	369	50	15
2006 Q1	262	86	100	107	299	57	25	811	354	460	19
2006 Q2	288	109	133	116	298	59	36	809	398	529	25
2006 Q3	294	116	133	122	296	56	37	808	387	568	26
2006 Q4	276	112	117	122	293	55	33	800	361	559	22
2007 Q1	272	102	99	117	295	51	27	796	346	558	26
2007 Q2	300	133	129	125	305	53	39	801	381	609	33
2007 Q3	310	138	129	128	303	50	41	798	384	654	34
2007 Q4	297	129	119	119	312	50	38	783	356	608	33
2008 Q1	278	115	100	115	297	50	30	762	333	622	28
2008 Q2	299	145	129	121	303	52	41	769	369	666	38
2008 Q3	300	150	127	130	310	56	40	766	363	701	42
2008 Q4	257	124	103	115	292	48	32	726	315	597	32

¹ Other represents providers of duplex, guest ranch, hostel, houseboat, or townhome

Note: Approximately 300 lodging providers reported more than one accommodation type when they registered. Table 1.1 provides counts for every accommodation type listed on these registration forms. However, because these "multiple" type lodging providers only report sales and tax receipts 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. So, tables 1.2 and 1.3 provide sales and tax receipts for these lodging providers in a "multiple" accommodation type category.

Table 1.2 - Net Taxable Lodging Sales by Accommodation Type and Quarter

In Thousands of Dollars													
Quarter	Bed and Breakfast	Cabins	Campground	Condominiums	Hotel	Inn	Lodge	Motel	RV Sites	Vacation Home	Other ¹	Multiple ²	Total
2004 Q1	2,180	411	1,447	3,833	88,727	2,931	204	48,491	1,369	596	111	5,710	156,010
2004 Q2	4,163	1,031	3,111	5,022	116,093	4,786	1,029	69,903	3,248	870	214	11,038	220,508
2004 Q3	6,718	1,856	4,646	8,664	150,435	7,303	2,706	105,674	6,595	1,060	284	21,629	317,569
2004 Q4	2,984	522	1,541	4,079	100,844	3,290	885	56,612	1,771	802	137	6,699	180,164
2004 Total	16,045	3,820	10,744	21,597	456,100	18,310	4,824	280,679	12,982	3,329	746	45,076	\$874,251
2005 Q1	2,477	325	1,399	4,082	94,563	2,588	349	52,592	1,362	785	133	5,584	166,239
2005 Q2	4,356	966	2,870	5,167	127,526	3,978	1,363	75,789	3,492	931	187	12,922	239,548
2005 Q3	7,193	1,926	4,745	9,587	163,216	7,062	2,838	113,952	6,680	1,254	329	24,814	343,595
2005 Q4	3,213	589	1,484	4,849	109,628	3,158	976	61,911	1,716	808	186	8,268	196,787
2005 Total	17,239	3,806	10,498	23,685	494,933	16,786	5,526	304,243	13,250	3,779	835	51,587	\$946,167
2006 Q1	2,565	481	1,881	5,206	106,190	2,886	637	59,029	1,235	4,191	175	10,147	194,621
2006 Q2	4,880	1,964	4,216	6,577	134,075	4,857	1,386	85,519	3,554	7,085	339	20,885	275,337
2006 Q3	8,300	2,345	7,813	11,410	185,062	7,491	3,261	126,447	6,685	18,480	797	42,448	420,539
2006 Q4	3,670	780	2,243	5,562	120,649	3,244	992	69,286	1,763	6,318	233	13,354	228,093
2006 Total	19,414	5,570	16,152	28,754	545,976	18,478	6,276	340,281	13,237	36,075	1,544	86,834	\$1,118,591
2007 Q1	2,882	578	1,952	5,525	115,178	3,011	556	64,714	1,324	5,593	189	11,101	212,602
2007 Q2	5,412	1,305	4,661	6,755	151,571	4,971	1,726	93,505	3,604	8,992	464	22,773	305,741
2007 Q3	9,142	2,588	7,889	12,187	199,720	6,538	3,674	137,552	7,300	21,636	1,320	46,776	456,322
2007 Q4	3,916	807	2,302	5,476	132,665	3,097	1,183	72,836	1,777	7,081	336	13,827	245,305
2007 Total	21,352	5,279	16,805	29,942	599,134	17,617	7,138	368,607	14,006	43,303	2,309	94,477	\$1,219,970
2008 Q1	2,996	822	2,045	5,848	125,388	3,025	788	63,685	1,200	6,031	283	12,481	224,593
2008 Q2	5,938	1,487	4,188	7,304	165,151	4,083	1,731	90,837	3,244	9,457	598	22,854	316,872
2008 Q3	9,312	2,843	7,877	12,498	207,981	6,916	3,799	127,794	6,351	22,907	1,287	48,536	458,101
2008 Q4	3,328	779	1,958	4,775	120,168	2,711	1,196	59,170	1,478	6,117	316	11,020	213,016
2008 Total	21,574	5,931	16,068	30,426	618,688	16,735	7,514	341,486	12,273	44,512	2,484	94,890	\$1,212,582

¹ Other represents providers of duplex, guest ranch, hostel, houseboat, or townhome

² Multiple represents providers with more than one accommodation type. It is not possible to breakdown the tax by accommodation type for providers with more than one accommodation type.

Note: Approximately 300 lodging providers reported more than one accommodation type when they registered. Table 1.1 provides counts for every accommodation type listed on these registration forms. However, because these "multiple" type lodging providers only report sales and tax receipts 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. So, tables 1.2 and 1.3 provide sales and tax receipts for these lodging providers in a "multiple" accommodation type category.

Table 1.3 - Lodging Tax Receipts by Accommodation Type and Quarter

Quarter	Bed and Breakfast	Cabins	Campground	Condominiums	Hotel	Inn	Lodge	Motel	RV Sites	Vacation Home	Other ¹	Multiple ²	Total
2004 Q1	20,796	4,014	13,772	36,162	841,790	27,281	2,142	468,150	12,748	5,576	1,050	52,717	1,486,198
2004 Q2	42,741	9,609	29,604	47,748	1,104,482	45,924	10,046	678,653	31,170	8,149	2,065	103,105	2,113,296
2004 Q3	66,736	17,142	44,143	82,207	1,426,890	69,786	26,104	1,019,433	62,952	9,924	2,711	204,730	3,032,758
2004 Q4	29,525	5,131	14,466	38,755	957,415	31,775	8,438	548,384	17,714	7,499	1,298	64,491	1,724,891
2004 Total	159,798	35,896	101,985	204,872	4,330,577	174,766	46,730	2,714,620	124,584	31,148	7,124	425,043	\$8,357,143
2005 Q1	23,801	3,136	13,349	38,105	903,824	24,865	3,466	506,149	13,026	7,345	1,267	53,346	1,591,679
2005 Q2	42,396	9,247	27,388	51,954	1,214,001	45,294	13,142	732,933	33,622	8,780	1,769	124,842	2,305,368
2005 Q3	69,422	18,365	45,088	90,867	1,551,925	68,268	27,544	1,098,392	64,223	12,808	3,125	237,578	3,287,605
2005 Q4	31,357	5,625	14,099	46,406	1,045,303	30,395	9,387	603,338	16,525	7,537	1,766	80,439	1,892,177
2005 Total	166,976	36,373	99,924	227,332	4,715,053	168,822	53,539	2,940,812	127,396	36,470	7,927	496,205	\$9,076,829
2006 Q1	24,695	4,847	17,960	50,169	1,010,126	27,843	6,157	568,136	12,018	40,304	1,632	98,698	1,862,585
2006 Q2	47,210	18,693	40,318	62,963	1,276,605	47,232	13,323	854,143	34,716	68,203	3,277	199,291	2,665,974
2006 Q3	80,066	22,513	74,710	109,274	1,726,634	72,139	31,464	1,214,052	64,656	177,025	7,621	403,256	3,983,410
2006 Q4	35,082	7,551	21,278	53,242	1,152,486	31,557	9,469	675,005	17,097	61,481	2,217	129,057	2,195,522
2006 Total	187,053	53,604	154,266	275,648	5,165,851	178,771	60,413	3,311,336	128,487	347,013	14,747	830,302	\$10,707,491
2007 Q1	27,693	5,571	18,540	52,834	1,095,581	31,233	5,465	619,849	13,243	53,775	1,795	105,944	2,031,523
2007 Q2	52,532	12,547	43,709	64,570	1,441,276	47,408	16,546	898,104	34,944	86,314	4,442	217,166	2,919,558
2007 Q3	88,504	24,659	73,609	116,333	1,900,246	64,395	35,480	1,314,200	71,180	206,610	12,520	446,240	4,353,976
2007 Q4	37,766	7,693	21,877	52,461	1,258,188	31,681	11,268	700,588	19,721	68,086	3,114	132,713	2,345,156
2007 Total	206,495	50,470	157,735	286,198	5,695,291	174,717	68,759	3,532,741	139,088	414,785	21,871	902,063	\$11,650,213
2008 Q1	28,848	7,893	19,449	55,845	1,193,506	29,391	7,489	611,729	13,753	60,366	2,689	118,631	2,149,589
2008 Q2	56,815	14,264	39,880	69,402	1,568,814	38,955	16,548	870,705	30,917	89,828	6,195	217,961	3,020,284
2008 Q3	89,174	27,096	74,912	118,877	1,978,151	66,062	35,589	1,217,320	60,371	218,812	12,242	463,083	4,361,689
2008 Q4	32,203	7,426	18,599	45,234	1,166,751	25,750	11,367	565,999	14,064	62,003	3,004	104,840	2,057,240
2008 Total	207,040	56,679	152,840	289,358	5,907,222	160,158	70,993	3,265,753	119,105	431,009	24,130	904,515	\$11,588,802

¹ Other represents providers of duplex, guest ranch, hostel, houseboat, or townhome

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Note: Approximately 300 lodging providers reported more than one accommodation type when they registered. Table 1.1 provides counts for every accommodation type listed on these registration forms. However, because these "multiple" type lodging providers only report sales and tax receipts 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. So, tables 1.2 and 1.3 provide sales and tax receipts for these lodging providers in a "multiple" accommodation type category.

Oregon Statewide Lodging Summary Statistics
Calendar Years 2004 Through 2008

by Region

Table 2.1 - Number of Lodging Providers by Region and Quarter

Quarter	Central	Central Coast	Mt Hood / Gorge	North Coast	Northeastern	Portland Metro	South Coast	Southeastern	Southern	Willamette Valley
2004 Q1	143	233	75	210	159	274	157	73	316	269
2004 Q2	165	240	82	223	183	277	159	82	358	285
2004 Q3	169	243	83	220	180	272	161	81	359	283
2004 Q4	183	235	77	215	168	271	151	73	341	287
2005 Q1	158	247	71	216	156	268	149	67	306	274
2005 Q2	197	252	79	218	176	269	151	75	350	325
2005 Q3	194	251	78	215	180	268	159	76	353	319
2005 Q4	170	241	78	209	168	272	148	70	333	282
2006 Q1	291	363	95	310	162	274	187	66	321	273
2006 Q2	332	380	103	339	182	268	200	74	354	286
2006 Q3	347	398	104	351	179	268	197	75	360	284
2006 Q4	317	391	110	342	170	266	197	69	336	277
2007 Q1	325	384	109	335	171	271	190	67	317	274
2007 Q2	354	407	116	358	190	275	200	74	348	291
2007 Q3	376	414	118	374	192	273	200	75	355	299
2007 Q4	343	399	122	353	177	279	189	71	341	294
2008 Q1	343	392	117	347	169	273	180	62	317	281
2008 Q2	368	407	122	365	182	278	193	72	357	299
2008 Q3	396	416	123	379	187	276	190	73	364	291
2008 Q4	310	380	106	347	156	263	179	67	325	259

Oregon Department of Revenue
 2009 Oregon Statewide Lodging Summary Statistics

Table 2.2 - Net Taxable Lodging Sales by Region and Quarter

In Thousands of Dollars											
Quarter	Central	Central Coast	Mt Hood / Gorge	North Coast	Northeastern	Portland Metro	South Coast	Southeastern	Southern	Willamette Valley	Total
2004 Q1	10,995	14,721	5,246	10,397	5,304	65,537	5,729	1,556	15,087	21,436	156,010
2004 Q2	16,619	21,077	7,560	18,315	8,830	79,459	9,538	3,007	27,453	28,650	220,508
2004 Q3	27,175	37,724	11,746	34,125	11,602	97,490	17,854	3,909	40,460	35,486	317,569
2004 Q4	11,611	15,442	5,702	11,831	6,083	75,989	7,330	2,238	19,351	24,588	180,164
2004 Total	66,400	88,963	30,253	74,668	31,819	318,476	40,452	10,710	102,352	110,159	874,251
2005 Q1	10,445	16,181	5,065	11,559	5,624	69,895	6,048	1,627	16,247	23,548	166,239
2005 Q2	18,223	21,884	7,889	18,752	9,070	90,424	10,643	3,123	28,117	31,424	239,548
2005 Q3	30,082	38,727	11,863	36,617	12,169	107,669	20,315	4,001	42,711	39,441	343,595
2005 Q4	12,841	16,569	6,570	12,483	6,213	83,492	7,974	2,255	20,509	27,882	196,787
2005 Total	71,591	93,362	31,387	79,410	33,075	351,480	44,979	11,006	107,584	122,293	946,167
2006 Q1	15,382	18,705	7,265	13,619	5,917	81,514	6,694	1,748	17,206	26,571	194,621
2006 Q2	24,976	27,515	9,273	24,651	9,974	95,340	13,212	3,476	31,450	35,471	275,337
2006 Q3	44,789	50,927	14,294	50,227	13,327	127,472	23,196	4,449	46,592	45,265	420,539
2006 Q4	17,348	20,564	7,651	15,876	7,127	94,588	9,241	2,481	22,554	30,662	228,093
2006 Total	102,495	117,710	38,483	104,373	36,345	398,915	52,343	12,155	117,802	137,969	1,118,591
2007 Q1	16,273	20,446	7,373	14,800	6,336	89,831	7,444	2,038	18,380	29,681	212,602
2007 Q2	25,464	30,001	10,587	26,999	11,118	111,105	14,599	3,954	33,038	38,877	305,741
2007 Q3	50,825	55,139	16,158	53,789	15,453	137,757	25,086	4,909	48,941	48,264	456,322
2007 Q4	18,643	21,147	8,831	17,417	7,540	104,750	9,188	2,693	22,597	32,497	245,305
2007 Total	111,206	126,734	42,949	113,005	40,447	443,443	56,317	13,595	122,956	149,319	1,219,970
2008 Q1	16,875	20,030	8,849	15,928	6,765	97,207	7,530	1,868	18,541	30,999	224,593
2008 Q2	25,769	29,520	10,879	27,586	11,314	121,276	14,158	3,499	31,352	41,519	316,872
2008 Q3	49,542	53,705	16,429	53,956	15,498	144,099	23,908	4,168	46,934	49,861	458,101
2008 Q4	13,024	17,598	7,433	14,604	6,920	93,559	8,087	2,288	19,905	29,598	213,016
2008 Total	105,210	120,854	43,590	112,075	40,497	456,142	53,684	11,823	116,731	151,977	1,212,582

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2009 Oregon Statewide Lodging Summary Statistics

Table 2.3 - Lodging Tax Receipts by Region and Quarter

Month	Central Coast	Mt Hood / Gorge	North Coast	Northeastern	Portland Metro	South Coast	Southeastern	Southern	Willamette Valley	Total	
2004 Q1	104,524	139,310	48,445	98,603	50,642	625,843	56,106	14,759	144,139	203,828	1,486,199
2004 Q2	158,264	201,814	70,832	174,315	84,566	763,401	92,508	27,154	265,546	274,897	2,113,297
2004 Q3	259,763	355,780	110,564	324,693	111,098	932,777	172,736	35,148	389,851	340,347	3,032,757
2004 Q4	109,750	147,974	54,558	113,040	58,458	728,138	69,882	21,490	186,418	235,183	1,724,891
2004 Total	632,301	844,878	284,399	710,651	304,764	3,050,159	391,232	98,551	985,954	1,054,255	8,357,144
2005 Q1	100,896	155,104	48,673	109,346	53,733	667,629	60,219	15,532	156,265	224,281	1,591,678
2005 Q2	178,169	209,027	75,421	179,481	86,630	861,352	103,101	30,110	280,635	301,443	2,305,369
2005 Q3	290,296	370,043	113,944	350,378	116,439	1,024,089	194,741	38,128	411,168	378,380	3,287,606
2005 Q4	124,955	159,398	63,874	120,766	60,131	796,616	76,441	21,746	198,330	269,921	1,892,178
2005 Total	694,316	893,572	301,912	759,971	316,933	3,349,686	434,502	105,516	1,046,398	1,174,025	9,076,831
2006 Q1	148,068	178,768	70,562	131,645	56,783	775,957	64,198	16,560	166,063	253,981	1,862,585
2006 Q2	240,219	263,099	88,637	236,098	95,623	939,836	126,749	33,759	302,496	339,460	2,665,976
2006 Q3	428,996	485,437	137,991	477,698	128,040	1,176,412	220,197	43,530	448,265	436,842	3,983,408
2006 Q4	167,360	195,167	74,467	152,545	68,414	900,718	89,315	27,209	226,111	294,218	2,195,524
2006 Total	984,643	1,122,471	371,657	997,986	348,860	3,792,923	500,459	121,058	1,142,935	1,324,501	10,707,493
2007 Q1	156,429	194,057	72,150	141,164	60,871	854,673	70,909	19,679	176,309	285,282	2,031,523
2007 Q2	245,428	283,387	100,902	256,438	108,056	1,056,639	140,139	38,352	318,909	371,308	2,919,558
2007 Q3	484,897	524,267	153,539	514,709	148,273	1,312,453	239,875	47,501	468,091	460,372	4,353,977
2007 Q4	175,115	202,543	84,847	168,363	74,168	996,417	87,648	25,976	219,127	310,953	2,345,157
2007 Total	1,061,869	1,204,254	411,438	1,080,674	391,368	4,220,182	538,571	131,508	1,182,436	1,427,915	11,650,215
2008 Q1	161,092	193,697	84,774	152,970	67,225	925,731	72,397	17,861	178,178	295,664	2,149,589
2008 Q2	245,440	280,792	103,722	262,018	108,507	1,157,369	134,820	33,276	297,874	396,467	3,020,285
2008 Q3	469,395	514,808	156,575	512,741	147,470	1,371,722	226,339	39,625	446,442	476,574	4,361,691
2008 Q4	132,453	171,654	75,847	139,022	65,566	899,601	76,794	21,742	190,412	284,150	2,057,241
2008 Total	1,008,380	1,160,951	420,918	1,066,751	388,768	4,354,423	510,350	112,504	1,112,906	1,452,855	11,588,806

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Oregon Statewide Lodging Summary Statistics
Calendar Years 2004 Through 2008
by County

Table 3.1 - Number of Lodging Providers by County and Quarter

Quarter	Baker	Benton	Clackamas	Clatsop	Columbia	Coos	Crook	Curry	Deschutes	Douglas	Gilliam and Sherman ¹	Grant
2004 Q1	35	25	80	135	9	73	9	84	112	94	12	16
2004 Q2	42	27	79	143	11	75	16	84	120	96	12	20
2004 Q3	40	27	77	144	9	72	16	89	125	95	12	19
2004 Q4	36	25	75	139	9	69	14	82	131	93	12	17
2005 Q1	33	24	75	140	9	68	11	81	119	93	12	14
2005 Q2	40	26	75	139	10	69	15	82	138	100	12	18
2005 Q3	40	25	74	136	10	75	15	84	136	99	12	19
2005 Q4	35	25	76	131	10	68	11	80	129	94	13	18
2006 Q1	33	24	90	165	11	86	9	101	262	93	12	16
2006 Q2	39	27	88	181	11	95	15	105	289	94	12	20
2006 Q3	36	27	91	184	11	95	14	102	306	94	12	21
2006 Q4	36	25	97	173	11	93	15	104	281	89	13	16
2007 Q1	36	24	101	169	12	93	10	97	295	91	11	17
2007 Q2	39	25	104	179	11	97	16	103	308	97	12	19
2007 Q3	41	28	105	183	11	98	16	102	332	98	12	18
2007 Q4	38	25	107	173	12	93	13	96	304	93	13	14
2008 Q1	37	23	104	169	12	86	12	94	309	93	12	13
2008 Q2	39	25	106	172	11	92	16	101	324	96	12	15
2008 Q3	40	25	106	180	10	93	16	97	353	98	12	17
2008 Q4	34	21	92	163	10	87	12	92	280	84	12	13

¹ Values for Gilliam and Sherman are combined.

Table 3.1 - Number of Lodging Providers by County and Quarter (cont.)

Quarter	Harney	Hood River	Jackson	Jefferson	Josephine	Klamath	Lake	Lane	Lincoln	Linn	Malheur	Marion
2004 Q1	23	28	138	17	52	57	21	139	171	29	29	60
2004 Q2	27	31	156	20	58	75	27	145	177	30	28	61
2004 Q3	27	32	161	20	58	73	27	147	178	30	27	61
2004 Q4	21	30	154	30	53	68	26	152	173	31	26	60
2005 Q1	19	24	135	23	50	56	21	143	182	31	27	58
2005 Q2	22	29	152	36	59	71	26	186	183	33	27	64
2005 Q3	22	28	154	35	60	73	27	182	182	32	27	62
2005 Q4	22	28	146	23	54	68	23	149	177	32	25	60
2006 Q1	18	31	144	15	52	62	23	139	295	32	25	61
2006 Q2	22	39	163	20	58	71	26	146	309	32	26	63
2006 Q3	23	38	165	20	60	73	26	147	325	33	26	60
2006 Q4	20	36	152	15	53	70	23	147	322	31	26	58
2007 Q1	17	33	142	16	50	63	24	140	315	33	26	61
2007 Q2	21	40	155	22	60	70	27	150	331	35	26	62
2007 Q3	21	38	158	20	59	75	27	152	337	33	27	63
2007 Q4	21	38	155	18	57	66	24	150	327	34	26	60
2008 Q1	17	38	146	17	48	58	18	149	322	32	27	55
2008 Q2	20	42	163	22	57	72	25	159	332	35	27	58
2008 Q3	20	42	164	21	56	78	26	154	340	36	27	56
2008 Q4	18	35	147	13	55	66	21	137	314	29	28	54

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Table 3.1 - Number of Lodging Providers by County and Quarter (cont.)

Quarter	Morrow	Multnomah	Polk	Tillamook	Umatilla	Union	Wallowa	Wasco	Washington	Wheeler	Yamhill
2004 Q1	9	182	11	75	36	18	22	20	52	9	27
2004 Q2	10	183	12	80	37	19	31	26	53	10	33
2004 Q3	9	181	11	76	37	18	33	25	53	10	32
2004 Q4	9	180	13	76	37	19	26	23	53	10	29
2005 Q1	10	180	11	76	38	15	23	20	50	9	32
2005 Q2	10	182	10	79	39	15	32	24	50	8	31
2005 Q3	10	181	10	79	37	17	34	24	51	9	32
2005 Q4	10	184	10	78	38	17	27	22	51	8	29
2006 Q1	10	185	11	145	36	17	28	21	52	8	30
2006 Q2	10	183	11	158	36	17	37	23	49	9	34
2006 Q3	10	185	11	167	35	17	37	22	46	9	35
2006 Q4	10	183	11	169	36	17	31	22	47	9	34
2007 Q1	10	185	11	166	38	18	30	19	48	9	33
2007 Q2	10	187	11	179	41	20	38	23	49	9	37
2007 Q3	10	186	11	191	39	18	40	24	50	11	42
2007 Q4	10	190	12	180	38	18	33	26	52	10	42
2008 Q1	10	187	11	178	39	17	30	20	50	8	40
2008 Q2	9	190	11	193	39	18	39	21	51	8	43
2008 Q3	9	192	11	199	38	20	40	21	49	8	41
2008 Q4	9	182	10	184	37	14	28	20	47	6	38

Oregon Department of Revenue
2009 Oregon Statewide Lodging Summary Statistics

Table 3.2 - Net Taxable Lodging Sales by County and Quarter

In Thousands of Dollars

Quarter	Baker	Benton	Clackamas	Clatsop	Columbia	Coos	Crook	Curry	Deschutes	Douglas	Gilliam and Sherman ¹	Grant
2004 Q1	822	2,201	8,268	8,539	251	3,411	320	2,318	10,298	3,128	256	199
2004 Q2	1,492	2,858	10,252	15,303	544	5,598	691	3,940	14,856	4,872	349	403
2004 Q3	1,881	2,891	13,338	27,825	656	9,926	876	7,927	24,465	7,390	477	577
2004 Q4	883	2,416	9,089	9,518	460	4,601	341	2,729	10,661	3,725	308	217
2004 Total	5,078	10,367	40,947	61,186	1,910	23,537	2,228	16,915	60,280	19,116	1,389	1,396
2005 Q1	862	2,444	8,374	9,521	388	3,545	307	2,503	9,723	3,493	258	154
2005 Q2	1,554	2,940	11,209	15,403	545	6,782	678	3,861	16,586	5,129	379	379
2005 Q3	2,060	3,382	14,552	30,019	657	12,381	868	7,933	27,057	7,845	502	487
2005 Q4	904	2,433	10,332	9,978	521	5,170	377	2,803	11,808	3,948	302	184
2005 Total	5,380	11,199	44,467	64,922	2,111	27,878	2,230	17,100	65,174	20,414	1,441	1,204
2006 Q1	877	2,466	11,148	10,307	463	4,231	543	2,463	14,392	3,572	239	142
2006 Q2	1,625	3,297	12,152	18,610	669	8,892	1,090	4,320	21,849	5,628	422	364
2006 Q3	2,121	3,588	16,662	36,842	1,006	14,433	1,484	8,763	40,793	7,977	481	503
2006 Q4	990	2,728	11,957	11,671	608	6,244	684	2,998	15,968	4,194	292	185
2006 Total	5,613	12,080	51,918	77,429	2,747	33,799	3,801	18,544	93,002	21,371	1,435	1,194
2007 Q1	958	2,814	11,968	11,163	486	4,814	618	2,629	15,086	3,672	276	159
2007 Q2	1,786	3,508	13,972	20,374	758	10,008	1,221	4,591	22,884	5,561	489	427
2007 Q3	2,343	3,724	18,717	39,324	1,048	15,629	1,630	9,457	46,174	8,587	612	571
2007 Q4	1,122	2,846	12,777	12,708	627	6,068	691	3,121	16,992	4,277	332	166
2007 Total	6,209	12,892	57,434	83,569	2,920	36,519	4,160	19,798	101,137	22,097	1,709	1,322
2008 Q1	964	2,667	13,380	12,211	504	4,911	570	2,620	15,736	3,772	296	131
2008 Q2	1,665	3,558	14,498	21,007	706	9,639	1,169	4,519	23,140	5,551	436	378
2008 Q3	2,245	3,908	18,657	39,742	678	15,450	1,632	8,458	44,687	8,282	664	492
2008 Q4	856	2,888	10,160	10,865	450	5,457	592	2,630	11,705	3,656	503	171
2008 Total	5,730	13,021	56,696	83,826	2,339	35,456	3,963	18,227	95,269	21,262	1,899	1,172

¹ Values for Gilliam and Sherman are combined.Oregon Department of Revenue
2009 Oregon Statewide Lodging Summary Statistics

Table 3.2 - Net Taxable Lodging Sales by County and Quarter (cont.)

In Thousands of Dollars

Quarter	Harney	Hood River	Jackson	Jefferson	Josephine	Klamath	Lake	Lane	Lincoln	Linn	Malheur	Marion
2004 Q1	318	1,472	7,781	352	1,948	2,643	167	10,871	13,153	1,457	1,071	5,307
2004 Q2	965	2,589	14,357	855	3,972	5,095	376	15,089	18,104	1,901	1,666	7,073
2004 Q3	1,280	4,050	20,381	1,324	5,959	8,418	637	20,508	31,849	2,539	1,991	9,006
2004 Q4	582	1,867	10,134	520	2,630	3,438	230	12,838	13,434	1,770	1,426	5,903
2004 Total	3,145	9,978	52,653	3,051	14,509	19,594	1,410	59,306	76,540	7,668	6,154	27,290
2005 Q1	361	1,454	8,513	387	2,044	2,816	186	11,962	14,215	1,771	1,079	5,852
2005 Q2	908	2,762	14,328	746	4,196	5,311	415	16,275	18,829	2,322	1,800	7,926
2005 Q3	1,129	4,151	21,599	1,577	6,235	8,904	695	22,503	32,438	2,978	2,177	9,581
2005 Q4	548	2,044	10,537	580	2,903	3,696	274	14,715	14,520	1,742	1,434	6,711
2005 Total	2,946	10,412	54,977	3,290	15,378	20,727	1,570	65,456	80,002	8,812	6,490	30,071
2006 Q1	345	1,965	8,721	412	2,165	3,175	248	13,299	17,121	1,904	1,156	6,755
2006 Q2	972	3,162	16,207	1,812	4,633	5,993	556	18,442	24,091	2,738	1,949	9,092
2006 Q3	1,232	4,908	23,271	1,803	7,114	10,150	836	25,347	44,178	3,361	2,382	11,692
2006 Q4	586	2,325	11,487	594	3,156	4,352	341	15,370	18,442	2,227	1,555	7,846
2006 Total	3,134	12,359	59,686	4,621	17,068	23,671	1,980	72,458	103,832	10,231	7,041	35,384
2007 Q1	456	1,856	9,516	528	2,307	3,378	252	14,431	18,509	2,246	1,331	7,805
2007 Q2	1,123	3,426	17,517	1,068	4,407	6,646	676	19,962	26,377	2,858	2,156	9,919
2007 Q3	1,460	5,320	24,803	2,270	7,337	10,355	863	26,783	47,765	3,567	2,586	12,558
2007 Q4	706	2,549	11,866	827	3,025	4,085	360	16,675	18,802	2,287	1,627	8,175
2007 Total	3,744	13,151	63,703	4,693	17,076	24,463	2,151	77,851	111,452	10,958	7,700	38,456
2008 Q1	416	1,923	10,001	529	2,179	3,109	205	15,694	18,064	2,428	1,247	7,929
2008 Q2	925	3,560	16,450	1,230	4,492	5,894	583	22,005	25,848	3,104	1,990	9,667
2008 Q3	1,130	5,650	23,830	2,355	6,721	10,062	755	28,574	46,728	3,471	2,283	12,031
2008 Q4	430	1,877	10,786	616	2,508	3,517	262	14,499	15,663	1,645	1,595	8,065
2008 Total	2,902	13,011	61,067	4,731	15,900	22,582	1,805	80,772	106,304	10,647	7,116	37,692

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Table 3.2 - Net Taxable Lodging Sales by County and Quarter (cont.)

In Thousands of Dollars

Quarter	Morrow	Multnomah	Polk	Tillamook	Umatilla	Union	Wallowa	Wasco	Washington	Wheeler	Yamhill	Total All Counties
2004 Q1	283	50,856	238	1,858	2,584	922	202	907	10,576	33	998	156,010
2004 Q2	571	61,069	308	3,012	3,666	1,469	768	1,634	12,959	83	1,769	220,508
2004 Q3	600	74,836	393	6,300	4,342	1,803	1,775	2,970	16,239	83	2,057	317,569
2004 Q4	313	59,026	263	2,312	2,776	1,088	428	1,183	11,668	58	1,329	180,164
2004 Total	1,767	245,787	1,201	13,482	13,369	5,283	3,172	6,695	51,441	257	6,154	874,251
2005 Q1	341	54,130	216	2,038	2,878	848	249	951	11,202	33	1,141	166,239
2005 Q2	505	69,966	351	3,349	3,963	1,316	857	1,780	14,295	83	1,820	239,548
2005 Q3	502	83,046	402	6,598	4,887	1,587	1,991	3,149	17,294	80	2,348	343,595
2005 Q4	422	64,336	284	2,504	2,912	1,038	415	1,368	13,472	33	1,538	196,787
2005 Total	1,770	271,478	1,253	14,489	14,639	4,789	3,512	7,248	56,262	229	6,846	946,167
2006 Q1	437	62,318	253	3,312	2,939	888	366	1,209	13,552	28	1,210	194,621
2006 Q2	514	72,305	365	6,041	4,260	1,456	1,200	2,189	16,322	107	2,013	275,337
2006 Q3	630	98,669	443	13,386	5,094	1,741	2,583	3,682	20,260	111	3,014	420,539
2006 Q4	378	72,871	289	4,206	3,472	1,142	613	1,405	15,008	56	1,856	228,093
2006 Total	1,959	306,163	1,350	26,944	15,765	5,227	4,762	8,486	65,142	302	8,092	1,118,591
2007 Q1	351	68,737	263	3,637	3,281	907	371	1,252	14,679	31	1,835	212,602
2007 Q2	675	85,184	366	6,625	4,900	1,519	1,207	2,717	18,214	85	2,535	305,741
2007 Q3	762	106,059	462	14,465	6,120	2,013	2,809	4,207	22,236	145	3,562	456,322
2007 Q4	399	80,960	301	4,709	3,765	1,111	558	1,853	16,829	58	2,051	245,305
2007 Total	2,187	340,940	1,393	29,436	18,066	5,550	4,945	10,029	71,958	318	9,983	1,219,970
2008 Q1	441	74,434	238	3,717	3,549	971	367	1,526	16,139	37	1,688	224,593
2008 Q2	708	93,848	362	6,579	5,265	1,482	1,215	2,530	19,556	104	3,206	316,872
2008 Q3	832	112,568	439	14,214	6,186	1,790	3,047	4,355	22,166	144	3,874	458,101
2008 Q4	599	74,098	290	3,739	3,843	403	489	2,123	13,979	41	2,015	213,016
2008 Total	2,580	354,948	1,329	28,249	18,844	4,645	5,118	10,534	71,841	325	10,785	1,212,582

Oregon Department of Revenue
2009 Oregon Statewide Lodging Summary Statistics

Table 3.3 - Lodging Tax Receipts by County and Quarter

Quarter	Baker	Benton	Clackamas	Clatsop	Columbia	Coos	Crook	Curry	Deschutes	Douglas	Gilliam and Sherman ¹	Grant
2004 Q1	8,036	20,919	77,117	81,147	2,383	33,978	3,340	22,128	97,392	29,514	2,445	1,813
2004 Q2	14,348	27,155	96,399	145,636	5,794	54,916	6,632	37,592	140,368	46,629	3,413	3,876
2004 Q3	18,129	27,462	126,458	264,694	6,943	96,824	8,541	75,911	232,572	70,384	4,679	5,533
2004 Q4	8,779	22,960	87,242	91,045	4,895	43,805	3,242	26,077	100,679	35,651	3,048	2,061
2004 Total	49,292	98,496	387,216	582,522	20,015	229,523	21,755	161,708	571,011	182,178	13,585	13,283
2005 Q1	8,261	23,219	82,016	90,169	3,715	36,340	2,911	23,878	94,027	33,463	2,492	1,460
2005 Q2	14,802	27,993	106,827	147,442	5,633	66,271	6,484	36,830	162,497	48,901	3,637	3,629
2005 Q3	19,568	32,236	138,699	287,576	6,484	119,697	8,247	75,044	260,975	74,877	5,117	4,655
2005 Q4	8,881	23,136	100,551	96,511	5,110	49,688	3,895	26,753	114,402	37,686	3,002	1,764
2005 Total	51,512	106,584	428,093	621,698	20,942	271,996	21,537	162,505	631,901	194,927	14,248	11,508
2006 Q1	8,467	23,479	107,473	99,789	4,474	40,673	5,164	23,526	138,336	34,401	2,303	1,356
2006 Q2	15,614	31,296	116,213	178,005	6,545	85,208	10,357	41,541	209,916	53,751	4,019	3,486
2006 Q3	20,539	35,925	159,755	349,013	9,948	137,825	14,208	82,372	390,349	77,520	4,642	4,801
2006 Q4	9,907	25,952	115,049	112,268	5,988	61,171	6,533	28,144	153,843	39,961	2,783	1,794
2006 Total	54,527	116,652	498,490	739,075	26,955	324,877	36,262	175,583	892,444	205,633	13,747	11,437
2007 Q1	9,361	27,051	114,345	106,283	4,636	46,351	5,880	24,558	144,828	34,935	2,663	1,419
2007 Q2	17,160	33,687	133,132	192,953	7,487	95,806	11,630	44,333	219,943	53,661	4,667	4,154
2007 Q3	22,568	35,569	178,117	376,173	10,622	148,824	15,502	91,051	440,396	82,047	5,850	5,555
2007 Q4	12,357	27,094	121,465	123,435	6,190	57,842	6,567	29,806	159,223	40,893	3,262	1,669
2007 Total	61,446	123,401	547,059	798,844	28,935	348,823	39,579	189,748	964,390	211,536	16,442	12,797
2008 Q1	10,898	25,385	127,508	117,075	4,786	47,288	5,417	25,109	150,170	35,848	2,849	1,443
2008 Q2	16,307	33,809	137,781	199,654	6,838	91,751	11,104	43,069	220,278	52,915	4,172	3,676
2008 Q3	21,381	37,695	178,086	378,566	8,424	145,796	15,517	80,543	423,209	78,929	6,425	4,713
2008 Q4	8,134	27,806	107,429	103,388	4,276	51,751	5,636	25,043	119,912	34,778	4,786	1,599
2008 Total	56,720	124,695	550,804	798,683	24,324	336,586	37,674	173,764	913,569	202,470	18,232	11,431

¹ Values for Gilliam and Sherman are combined.

Table 3.3 - Lodging Tax Receipts by County and Quarter (cont.)

Quarter	Harney	Hood River	Jackson	Jefferson	Josephine	Klamath	Lake	Lane	Lincoln	Linn	Malheur	Marion
2004 Q1	3,022	13,756	74,262	3,550	19,108	25,123	1,564	103,686	124,468	13,495	10,173	50,450
2004 Q2	7,556	24,714	140,403	9,204	38,553	48,106	3,740	144,478	173,415	18,143	15,857	68,317
2004 Q3	10,423	39,574	197,923	13,804	57,499	80,186	5,780	196,121	299,517	24,188	18,945	85,999
2004 Q4	5,539	17,820	97,790	4,987	25,681	32,769	2,186	122,538	128,886	16,860	13,765	56,187
2004 Total	26,540	95,864	510,378	31,545	140,841	186,184	13,270	566,823	726,286	72,686	58,740	260,953
2005 Q1	3,446	14,050	81,863	3,699	20,089	26,754	1,776	114,811	135,509	16,884	10,309	55,828
2005 Q2	8,623	26,377	148,754	7,165	40,527	50,554	3,983	155,151	179,810	22,251	17,504	77,021
2005 Q3	10,725	40,276	210,297	15,556	59,179	84,813	6,596	214,476	309,996	28,426	20,807	93,702
2005 Q4	5,319	20,705	102,034	5,936	28,185	35,938	2,699	140,823	139,863	16,590	13,728	65,507
2005 Total	28,113	101,408	542,948	32,356	147,980	198,059	15,054	625,261	765,178	84,151	62,348	292,058
2006 Q1	3,287	18,947	84,547	4,239	20,672	30,479	2,242	127,116	163,631	18,136	11,031	64,920
2006 Q2	9,612	29,920	156,160	17,804	44,970	57,256	5,356	177,081	230,117	26,102	18,792	87,245
2006 Q3	12,307	47,822	222,997	17,711	69,037	97,077	7,966	243,999	420,587	31,996	23,257	113,114
2006 Q4	9,109	22,854	110,367	6,018	40,315	41,497	3,274	147,899	174,868	21,365	14,827	75,422
2006 Total	34,315	119,543	574,071	45,772	174,994	226,309	18,838	696,095	989,203	97,599	67,907	340,701
2007 Q1	4,555	19,498	91,261	5,336	22,411	32,404	2,435	140,702	175,505	21,678	12,688	74,773
2007 Q2	11,097	32,598	169,433	11,088	42,401	64,041	6,556	189,199	248,657	27,591	20,700	95,829
2007 Q3	14,601	50,448	237,386	21,722	69,951	99,130	8,236	254,205	453,891	34,519	24,664	120,650
2007 Q4	7,060	25,095	115,640	8,064	29,512	39,476	3,448	158,470	180,099	22,622	15,468	78,798
2007 Total	37,313	127,639	613,720	46,210	164,275	235,051	20,675	742,576	1,058,152	106,410	73,520	370,050
2008 Q1	3,974	18,432	95,977	5,136	21,380	29,927	1,952	149,931	174,989	23,153	11,936	75,524
2008 Q2	8,962	34,164	156,642	11,874	42,313	56,028	5,558	213,743	245,659	29,489	18,756	91,919
2008 Q3	10,885	54,039	226,951	22,423	63,240	95,987	7,200	271,786	448,329	33,139	21,539	116,142
2008 Q4	4,088	17,845	102,647	5,850	24,904	33,425	2,494	137,774	153,269	17,821	15,160	77,069
2008 Total	27,909	124,480	582,217	45,283	151,837	215,367	17,204	773,234	1,022,246	103,602	67,391	360,654

Table 3.3 - Lodging Tax Receipts by County and Quarter (cont.)

Quarter	Morrow	Multnomah	Polk	Tillamook	Umatilla	Union	Wallowa	Wasco	Washington	Wheeler	Yamhill	Total All Counties
2004 Q1	2,685	486,731	2,257	17,456	24,615	8,806	1,933	8,616	100,348	287	9,593	1,486,196
2004 Q2	5,553	586,346	2,928	28,678	35,029	13,954	7,293	15,520	124,995	819	16,935	2,113,294
2004 Q3	5,716	715,617	3,739	59,999	41,317	17,437	16,865	28,217	155,377	810	19,572	3,032,755
2004 Q4	2,975	565,829	2,497	21,995	26,375	10,471	4,065	11,240	111,138	568	13,248	1,724,893
2004 Total	16,929	2,354,523	11,421	128,128	127,336	50,668	30,156	63,593	491,858	2,484	59,348	8,357,138
2005 Q1	3,252	515,278	2,051	19,177	27,464	8,077	2,362	9,035	106,823	352	10,836	1,591,676
2005 Q2	4,816	666,282	3,336	32,039	37,848	12,539	8,146	16,912	136,067	886	17,826	2,305,363
2005 Q3	4,841	789,646	3,821	62,802	46,684	15,129	18,909	29,918	164,497	848	22,489	3,287,608
2005 Q4	4,585	612,221	2,695	24,255	27,718	9,907	3,944	12,994	128,123	307	16,722	1,892,177
2005 Total	17,494	2,583,427	11,903	138,273	139,714	45,652	33,361	68,859	535,510	2,393	67,873	9,076,824
2006 Q1	4,169	592,970	2,403	31,855	28,287	8,431	3,479	11,507	128,978	277	11,543	1,862,587
2006 Q2	5,064	720,655	3,474	58,093	40,886	13,846	11,425	20,795	155,111	1,055	19,207	2,665,977
2006 Q3	6,376	901,912	4,207	128,685	48,540	16,554	24,791	34,980	192,470	1,205	28,925	3,983,412
2006 Q4	3,635	693,485	2,746	40,277	32,944	10,847	5,926	13,349	142,846	568	17,693	2,195,524
2006 Total	19,244	2,909,022	12,830	258,910	150,657	49,678	45,621	80,631	619,405	3,105	77,368	10,707,500
2007 Q1	3,347	653,739	2,501	34,881	31,357	8,832	3,548	11,896	139,575	324	15,967	2,031,523
2007 Q2	6,456	809,987	3,478	63,484	48,350	14,428	11,501	25,816	173,039	1,064	24,152	2,919,558
2007 Q3	7,369	1,010,008	4,389	138,536	58,747	19,120	26,686	40,100	211,711	1,629	34,005	4,353,977
2007 Q4	3,788	769,973	2,864	44,928	36,333	10,553	5,287	17,599	160,085	628	19,563	2,345,156
2007 Total	20,960	3,243,707	13,232	281,829	174,787	52,933	47,022	95,411	684,410	3,645	93,687	11,650,214
2008 Q1	4,189	707,951	2,273	35,896	34,650	9,224	3,487	14,493	154,906	391	16,046	2,149,593
2008 Q2	6,743	891,643	3,461	62,364	50,364	14,082	11,539	24,038	190,790	1,051	27,749	3,020,285
2008 Q3	7,985	1,069,404	4,175	134,175	58,819	16,731	28,960	41,370	210,663	1,521	36,942	4,361,689
2008 Q4	5,693	709,043	2,758	35,634	36,512	3,661	4,644	20,164	132,794	386	19,065	2,057,238
2008 Total	24,610	3,378,041	12,667	268,069	180,345	43,698	48,630	100,065	689,153	3,349	99,802	11,588,805

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