

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

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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, nearly 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 http://www.deanrunyan.com/doc_library/ORImp09p.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, which was later modified in 2005. 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.

In 2004, the Attorney General 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 rented for transient lodging were not subject to the tax. The 2005 legislature subsequently expanded the definition of "transient lodging" to include these dwelling units used for temporary human occupancy. It also explicitly exempted certain other dwelling units, as described on page 3, from the tax with HB 2197.

These legislative actions defined the basic structure 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;

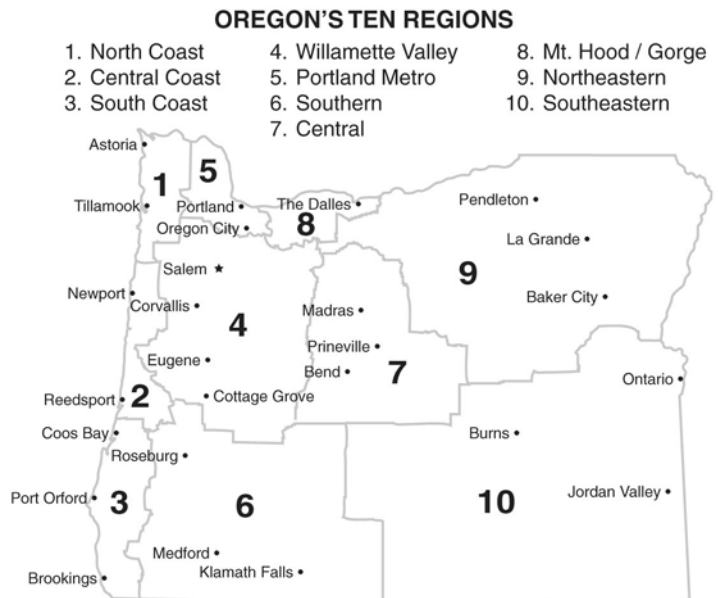
- Spaces used for parking recreational vehicles or erecting tents during periods of human occupancy; or
- Houses, cabins, condominiums, apartment units or other dwelling units, or portions of any of these dwelling units that are used for temporary human occupancy. Note: dwelling units that provide lodging for less than 30 days in a calendar year and lodgers who spend 30 consecutive days or more at the same facility are exempt from the state transient lodging tax.

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 5 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 individual establishment (regardless of any central ownership). DOR financial reports of net lodging tax receipts by region are provided to the commission each month. The commission distributes revenue to regions in proportion to the amount of tax receipts collected in 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 providers¹ are required to register with DOR. The registration form requests information on the physical location of the provider's facility to determine its regional assignment. The registration also requests information concerning the number of lodging units, ownership, accommodation type(s), and contact information. Providers only need to register with DOR once.

Lodging providers are required to file a quarterly tax return in which gross receipts and non-taxable receipts are reported for lodging sales and the 1 percent tax on net taxable receipts is calculated. 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

¹ Certain types of lodging are exempt as described later. Providers of exempt lodging are not required to register.

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.

Exemptions

Certain types of lodging are exempt from 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.
- Dwelling units leased or occupied by the same person for 30 consecutive days or more.
- 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.

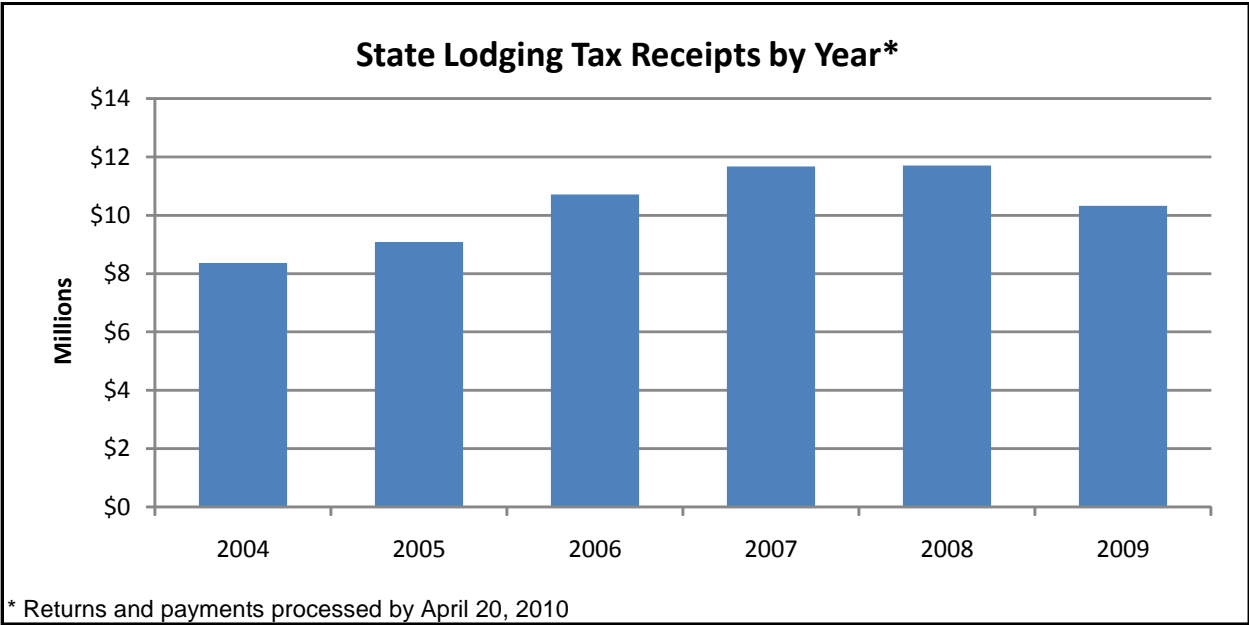
Data Issues

There are differences between registrations and returns that present reporting challenges. Approximately 350 lodging providers reported more than one accommodation type when they registered. Table 1.3 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. Tables 1.1, 1.2, 1.4, and 1.5 provide sales and tax receipts for these lodging providers in a “multiple” accommodation type category.

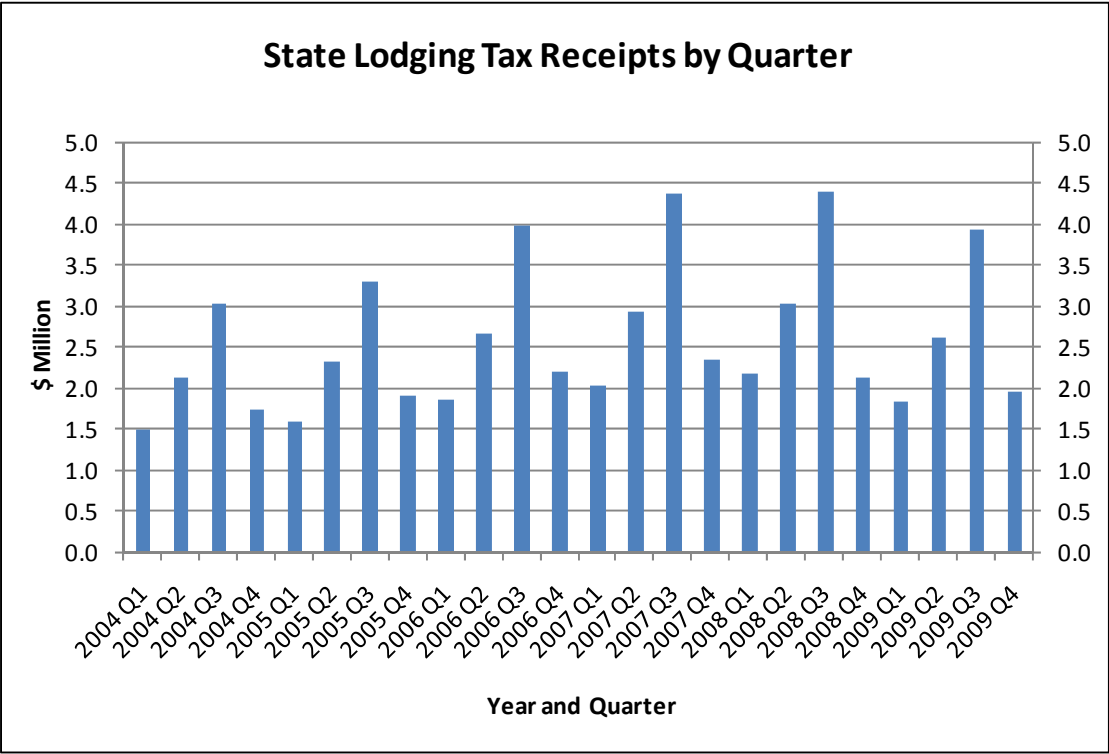
Descriptive Statistics

Since the inception date of January 1, 2004, DOR has collected almost \$62 million through the lodging tax program. There were about 2,900 registered lodging providers that provided lodging for at least one quarter in 2009. The number of returns filed each quarter in 2009 varied between 2,400 and 2,700, depending on the season, which is relatively unchanged from 2008.

Lodging receipts grew steadily from inception to 2008, but dropped slightly in 2009. A portion of the increase in 2006 can be attributed to the 2005 legislative change to expand the definition of “transient lodging”, which included vacation homes. Total net lodging tax receipts for calendar year 2009 were \$10.3 million as of April 20, 2010; a 14 percent decrease from \$11.7 million in 2008.



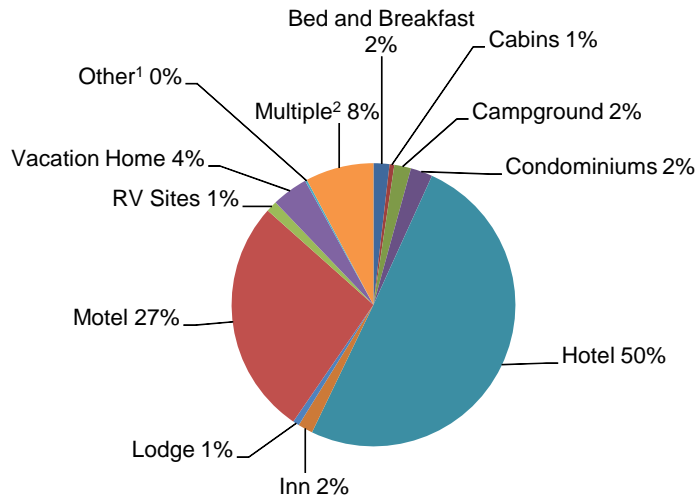
Lodging sales exhibit a seasonal pattern peaking in the July through September period.



Accommodation Type

In 2009, hotels and motels collected nearly \$8 million in tax, which was 77 percent of the net lodging tax receipts, a slight decrease from 80 percent in 2008. Vacation homes collected nearly \$427,000, or 4 percent, of the net lodging tax which is relatively unchanged from 2008. Lodging tax collected by campgrounds grew nearly 28 percent from 2008 to 2009, making up 2 percent of total lodging tax net receipts in 2009.

2009 Lodging Tax Receipts: Accommodation Type Percent of Total*



* Returns and payments processed by April 20, 2010

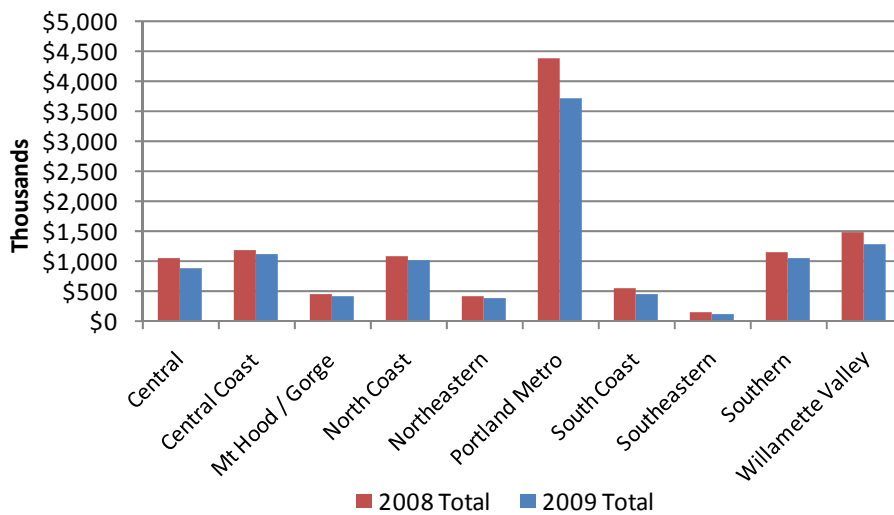
¹ Other represents providers of duplex, guest ranch, hostel, houseboat, or townhome.

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.

Region

In 2009, the Portland Metro region was the source of 36 percent (\$3.7 million) of the net lodging tax receipts, followed by the Willamette Valley region at 12 percent (\$1.3 million). Although all regions experienced a decrease from 2008 to 2009, the Central Coast, Northeastern and Southeastern regions were the least changed.

2008 and 2009 Lodging Tax Receipts by Region



Data Tables

The following tables provide annual lodging tax receipts and quarterly 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.

The data tables are arranged in the following three categories:

- Accommodation Type
- Region
- County

Oregon Statewide Lodging Summary Statistics Calendar Years 2004 Through 2009 by Accommodation Type

List of Tables:

- 1.1 - Annual Lodging Tax Receipts by Accommodation Type
- 1.2 - Year-Over-Year Lodging Tax Receipts Percentage Change by Accommodation Type
- 1.3 - Number of Lodging Providers by Accommodation Type
- 1.4 - Net Taxable Lodging Sales by Accommodation Type
- 1.5 - Lodging Tax Receipts by Accommodation Type

Year	Bed and Breakfast	Cabins	Campground	Condominiums	Hotel	Inn	Lodge	Motel	RV Sites	Vacation Home	Other ¹	Multiple ²	Total
2004	163,235	35,896	101,985	204,872	4,330,577	174,766	46,730	2,696,580	124,638	31,148	7,124	442,800	8,360,351
2005	168,559	36,373	100,274	227,332	4,715,053	168,822	53,539	2,923,777	127,434	36,749	7,927	515,216	9,081,055
2006	188,992	53,527	154,266	275,648	5,165,898	178,771	60,413	3,297,473	131,327	346,374	14,747	850,170	10,717,606
2007	209,102	50,396	157,735	286,198	5,704,282	174,717	68,759	3,518,910	142,908	413,086	21,871	926,539	11,674,503
2008	215,754	59,141	154,087	288,967	5,934,422	164,566	71,845	3,281,654	125,781	432,913	24,298	948,410	11,701,838
2009	187,597	55,638	197,070	257,442	5,200,096	173,943	75,438	2,790,687	131,438	426,645	21,542	803,593	10,321,129

Percent Change Year to Year	Bed and Breakfast	Cabins	Campground	Condominiums	Hotel	Inn	Lodge	Motel	RV Sites	Vacation Home	Other ¹	Multiple ²	Total
2004 to 2005	3.3%	1.3%	-1.7%	11.0%	8.9%	-3.4%	14.6%	8.4%	2.2%	18.0%	11.3%	16.4%	8.6%
2005 to 2006	12.1%	47.2%	53.8%	21.3%	9.6%	5.9%	12.8%	12.8%	3.1%	842.5%	86.0%	65.0%	18.0%
2006 to 2007	10.6%	-5.8%	2.2%	3.8%	10.4%	-2.3%	13.8%	6.7%	8.8%	19.3%	48.3%	9.0%	8.9%
2007 to 2008	3.2%	17.4%	-2.3%	1.0%	4.0%	-5.8%	4.5%	-6.7%	-12.0%	4.8%	11.1%	2.4%	0.2%
2008 to 2009	-13.1%	-5.9%	27.9%	-10.9%	-12.4%	5.7%	5.0%	-15.0%	4.5%	-1.4%	-11.3%	-15.3%	-11.8%

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

² Multiple represents approximately 300 lodging providers that reported more than one accommodation type when they registered. Table 1.3 provides counts for every accommodation type listed on these registration forms. However, because lodging providers are asked to 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. Tables 1.1, 1.2, 1.4 and 1.5 provide sales and tax receipts for these lodging providers in a "multiple" accommodation type category.

Table 1.3 - Number of Lodging Providers by Accommodation Type

Quarter	Bed and Breakfast	Cabins	Campground	Condominiums	Hotel	Inn	Lodge	Motel	RV Sites	Vacation Home	Other ¹
2004 Q1	249	60	122	65	296	56	21	839	342	38	15
2004 Q2	270	82	172	66	307	60	30	859	398	40	19
2004 Q3	278	82	173	74	303	63	32	844	398	42	19
2004 Q4	262	75	187	74	302	58	31	830	375	44	17
2005 Q1	259	64	129	75	302	59	26	809	352	44	14
2005 Q2	274	80	227	78	307	59	35	819	414	47	17
2005 Q3	277	81	225	77	301	59	37	823	413	48	16
2005 Q4	263	73	173	79	305	56	31	803	372	49	16
2006 Q1	264	89	101	107	299	58	25	809	358	461	21
2006 Q2	290	112	134	116	298	60	36	807	402	530	27
2006 Q3	297	120	134	122	296	57	37	807	390	570	28
2006 Q4	278	115	118	122	293	56	33	799	364	560	24
2007 Q1	274	105	100	117	295	52	27	795	348	559	28
2007 Q2	303	136	130	125	305	54	39	800	384	610	35
2007 Q3	313	141	130	128	304	52	41	797	388	655	36
2007 Q4	300	134	121	119	313	52	38	785	362	609	35
2008 Q1	283	122	102	116	297	53	31	765	343	626	30
2008 Q2	308	152	131	124	306	55	42	777	380	682	40
2008 Q3	314	158	128	134	314	60	40	779	379	724	45
2008 Q4	286	142	117	124	312	56	36	764	357	657	37
2009 Q1	264	140	106	129	306	55	32	746	329	651	37
2009 Q2	293	157	130	139	314	58	39	747	354	699	40
2009 Q3	287	156	129	137	314	58	39	733	344	723	42
2009 Q4	245	139	107	120	295	55	30	691	298	625	38

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

Table 1.4 - Net Taxable Lodging Sales by Accommodation Type

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	2,193	411	1,447	3,833	88,727	2,931	204	48,062	1,370	596	111	6,111	155,995
2004 Q2	4,168	1,031	3,111	5,022	116,093	4,786	1,029	69,417	3,250	870	214	11,523	220,514
2004 Q3	6,754	1,856	4,646	8,664	150,435	7,303	2,706	105,143	6,595	1,060	284	22,165	317,611
2004 Q4	3,004	522	1,541	4,079	100,844	3,290	885	56,097	1,772	802	137	7,157	180,129
2004 Total	16,118	3,820	10,744	21,597	456,100	18,310	4,824	278,719	12,987	3,329	746	46,956	874,249
2005 Q1	2,487	325	1,399	4,082	94,563	2,588	349	52,157	1,363	785	133	5,995	166,227
2005 Q2	4,384	966	2,870	5,167	127,526	3,978	1,363	75,277	3,493	935	187	13,427	239,573
2005 Q3	7,233	1,926	4,745	9,587	163,216	7,062	2,838	113,477	6,681	1,271	329	25,249	343,614
2005 Q4	3,237	589	1,484	4,849	109,628	3,158	976	61,540	1,717	817	186	8,619	196,800
2005 Total	17,341	3,806	10,498	23,685	494,933	16,786	5,526	302,451	13,254	3,808	835	53,290	946,213
2006 Q1	2,579	481	1,881	5,206	106,190	2,886	637	58,607	1,236	4,141	175	10,625	194,642
2006 Q2	4,913	1,962	4,216	6,577	134,075	4,857	1,386	84,983	3,555	7,010	339	21,516	275,387
2006 Q3	8,345	2,341	7,813	11,410	185,062	7,491	3,261	126,181	6,685	18,274	797	43,020	420,680
2006 Q4	3,690	779	2,243	5,562	120,649	3,244	992	69,006	1,764	6,265	233	13,709	228,135
2006 Total	19,527	5,562	16,152	28,754	545,976	18,478	6,276	338,776	13,240	35,690	1,544	88,870	1,118,845
2007 Q1	2,896	577	1,952	5,525	115,178	3,011	556	64,445	1,326	5,547	189	11,445	212,646
2007 Q2	5,442	1,302	4,661	6,755	151,571	4,971	1,726	93,237	3,611	8,911	464	23,201	305,853
2007 Q3	9,194	2,582	7,889	12,187	200,276	6,604	3,674	137,012	7,310	21,459	1,320	47,612	457,118
2007 Q4	3,942	809	2,302	5,476	132,934	3,115	1,183	72,401	1,801	7,047	336	14,426	245,773
2007 Total	21,474	5,271	16,805	29,942	599,959	17,701	7,138	367,094	14,047	42,964	2,309	96,685	1,221,389
2008 Q1	3,019	838	2,045	5,848	125,388	3,069	788	63,271	1,218	5,977	283	13,149	224,895
2008 Q2	6,112	1,552	4,188	7,291	165,178	4,159	1,731	90,510	3,284	9,412	598	23,726	317,741
2008 Q3	9,690	2,958	7,877	12,453	208,165	7,340	3,799	128,039	6,444	22,817	1,295	50,063	460,941
2008 Q4	3,608	832	1,986	4,784	124,588	2,881	1,223	61,221	1,550	6,586	322	12,311	221,892
2008 Total	22,429	6,181	16,097	30,376	623,318	17,450	7,541	343,042	12,495	44,792	2,498	99,250	1,225,468
2009 Q1	1,999	591	2,086	4,846	108,584	2,713	692	53,359	1,342	5,889	252	11,018	193,370
2009 Q2	5,266	1,494	5,137	6,320	140,631	4,720	1,913	76,584	3,642	9,165	504	19,495	274,870
2009 Q3	8,916	2,810	9,292	11,218	181,827	7,643	3,982	111,871	7,214	22,927	1,176	43,037	411,912
2009 Q4	3,434	862	4,154	4,689	116,559	3,669	1,334	50,516	1,451	6,568	336	10,250	203,823
2009 Total	19,615	5,757	20,669	27,072	547,602	18,745	7,922	292,330	13,649	44,548	2,267	83,799	1,083,975

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

² Multiple represents approximately 300 lodging providers that reported more than one accommodation type when they registered. Table 1.3 provides counts for every accommodation type listed on these registration forms. However, because lodging providers are asked to 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. Tables 1.1, 1.2, 1.4 and 1.5 provide sales and tax receipts for these lodging providers in a "multiple" accommodation type category.

Table 1.5 - Lodging Tax Receipts by Accommodation Type

Quarter	Bed and Breakfast		Cabins	Campground	Condominiums	Hotel	Inn	Lodge	Motel	RV Sites	Vacation			Total
	Home	Other ¹									Multiple ²			
2004 Q1	21,075	4,014	13,772	36,162	841,790	27,281	2,142	464,002	12,765	5,576	1,050	56,547	1,486,176	
2004 Q2	42,816	9,609	29,604	47,748	1,104,482	45,924	10,046	674,053	31,188	8,149	2,065	107,476	2,113,160	
2004 Q3	67,350	17,142	44,143	82,207	1,426,890	69,786	26,104	1,014,519	62,958	9,924	2,711	209,890	3,033,624	
2004 Q4	31,994	5,131	14,466	38,755	957,415	31,775	8,438	544,006	17,727	7,499	1,298	68,887	1,727,391	
2004 Total	163,235	35,896	101,985	204,872	4,330,577	174,766	46,730	2,696,580	124,638	31,148	7,124	442,800	8,360,351	
2005 Q1	24,026	3,136	13,699	38,105	903,824	24,865	3,466	501,780	13,034	7,345	1,267	57,665	1,592,212	
2005 Q2	42,805	9,247	27,388	51,954	1,214,001	45,294	13,142	728,279	33,634	8,812	1,769	129,931	2,306,256	
2005 Q3	70,023	18,365	45,088	90,867	1,551,925	68,268	27,544	1,093,605	64,233	12,971	3,125	243,701	3,289,715	
2005 Q4	31,705	5,625	14,099	46,406	1,045,303	30,395	9,387	600,113	16,533	7,621	1,766	83,919	1,892,872	
2005 Total	168,559	36,373	100,274	227,332	4,715,053	168,822	53,539	2,923,777	127,434	36,749	7,927	515,216	9,081,055	
2006 Q1	24,913	4,842	17,960	50,169	1,010,126	27,843	6,157	563,926	13,544	40,629	1,632	103,610	1,865,351	
2006 Q2	47,808	18,674	40,318	62,963	1,276,605	47,232	13,323	849,388	36,024	68,262	3,277	205,434	2,669,308	
2006 Q3	80,847	22,470	74,710	109,274	1,726,681	72,139	31,464	1,211,373	64,664	175,793	7,621	408,677	3,985,713	
2006 Q4	35,424	7,541	21,278	53,242	1,152,486	31,557	9,469	672,786	17,095	61,690	2,217	132,449	2,197,234	
2006 Total	188,992	53,527	154,266	275,648	5,165,898	178,771	60,413	3,297,473	131,327	346,374	14,747	850,170	10,717,606	
2007 Q1	27,883	5,568	18,540	52,834	1,095,581	31,233	5,465	616,758	13,259	54,071	1,795	109,277	2,032,264	
2007 Q2	53,154	12,522	43,709	64,570	1,441,276	47,408	16,546	895,388	34,989	85,618	4,442	223,243	2,922,865	
2007 Q3	89,344	24,599	73,609	116,333	1,906,209	64,395	35,480	1,309,979	74,224	205,341	12,520	455,876	4,367,909	
2007 Q4	38,721	7,707	21,877	52,461	1,261,216	31,681	11,268	696,785	20,436	68,056	3,114	138,143	2,351,465	
2007 Total	209,102	50,396	157,735	286,198	5,704,282	174,717	68,759	3,518,910	142,908	413,086	21,871	926,539	11,674,503	
2008 Q1	29,350	8,001	19,449	55,845	1,194,406	29,391	7,489	608,069	16,764	60,836	2,689	126,341	2,158,630	
2008 Q2	58,364	14,835	39,880	69,276	1,570,338	38,955	16,548	868,435	31,393	89,676	6,195	226,292	3,030,187	
2008 Q3	93,251	28,255	75,819	118,365	1,980,726	68,793	36,181	1,220,855	62,803	219,201	12,338	477,763	4,394,350	
2008 Q4	34,789	8,050	18,939	45,481	1,188,952	27,427	11,627	584,295	14,821	63,200	3,076	118,014	2,118,671	
2008 Total	215,754	59,141	154,087	288,967	5,934,422	164,566	71,845	3,281,654	125,781	432,913	24,298	948,410	11,701,838	
2009 Q1	19,099	5,756	19,863	46,025	1,032,325	24,632	6,613	509,228	13,095	56,108	2,394	104,939	1,840,077	
2009 Q2	50,472	14,483	48,871	60,057	1,337,192	43,391	18,226	734,045	34,868	88,258	4,786	186,639	2,621,288	
2009 Q3	85,047	26,992	88,525	106,770	1,736,635	71,568	37,947	1,060,380	69,117	217,720	11,167	408,275	3,920,143	
2009 Q4	32,979	8,407	39,811	44,590	1,093,944	34,352	12,652	487,034	14,358	64,559	3,195	103,740	1,939,621	
2009 Total	187,597	55,638	197,070	257,442	5,200,096	173,943	75,438	2,790,687	131,438	426,645	21,542	803,593	10,321,129	

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

² Multiple represents approximately 300 lodging providers that reported more than one accommodation type when they registered. Table 1.3 provides counts for every accommodation type listed on these registration forms. However, because lodging providers are asked to 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. Tables 1.1, 1.2, 1.4 and 1.5 provide sales and tax receipts for these lodging providers in a "multiple" accommodation type category.

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Year	Central	Central Coast	Mt Hood / Gorge	North Coast	Northeastern	Portland Metro	South Coast	Southeastern	Southern	Willamette Valley	Total
2004	632,301	845,070	285,805	710,651	304,764	3,050,780	391,232	98,703	988,861	1,052,183	8,360,350
2005	694,366	893,695	303,349	759,971	317,846	3,350,235	434,916	106,580	1,046,465	1,173,633	9,081,056
2006	983,709	1,125,683	372,907	997,951	349,712	3,794,363	500,654	121,742	1,146,969	1,323,921	10,717,611
2007	1,066,145	1,214,708	412,593	1,080,996	391,441	4,221,751	539,531	132,621	1,184,048	1,430,671	11,674,505
2008	1,025,399	1,173,942	425,440	1,079,724	398,444	4,376,029	516,792	117,818	1,120,360	1,467,892	11,701,840
2009	873,651	1,109,522	393,889	1,013,721	378,497	3,693,467	443,692	111,389	1,049,864	1,253,437	10,321,129

Percent Change Year to Year	Central	Central Coast	Mt Hood / Gorge	North Coast	Northeastern	Portland Metro	South Coast	Southeastern	Southern	Willamette Valley	Total
2004 to 2005	9.8%	5.8%	6.1%	6.9%	4.3%	9.8%	11.2%	8.0%	5.8%	11.5%	8.6%
2005 to 2006	41.7%	26.0%	22.9%	31.3%	10.0%	13.3%	15.1%	14.2%	9.6%	12.8%	18.0%
2006 to 2007	8.4%	7.9%	10.6%	8.3%	11.9%	11.3%	7.8%	8.9%	3.2%	8.1%	8.9%
2007 to 2008	-3.8%	-3.4%	3.1%	-0.1%	1.8%	3.7%	-4.2%	-11.2%	-5.4%	2.6%	0.2%
2008 to 2009	-14.8%	-5.5%	-7.4%	-6.1%	-5.0%	-15.6%	-14.1%	-5.5%	-6.3%	-14.6%	-11.8%

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Table 2.3 - Number of Lodging Providers by Region

Quarter	Central	Central Coast	Mt Hood / Gorge	North Coast	Northeastern	Portland Metro	South Coast	Southeastern	Southern	Willamette Valley	Total
2004 Q1	143	234	76	210	159	274	157	74	316	269	1,912
2004 Q2	165	241	83	223	183	277	159	84	358	284	2,057
2004 Q3	169	244	84	220	180	272	161	83	359	283	2,055
2004 Q4	183	236	78	215	168	271	151	75	341	287	2,005
2005 Q1	158	248	72	216	156	268	149	69	306	274	1,916
2005 Q2	197	253	80	218	176	269	151	77	350	325	2,096
2005 Q3	194	252	79	215	180	268	159	78	353	319	2,097
2005 Q4	170	242	79	209	169	272	148	72	333	282	1,976
2006 Q1	290	364	96	310	162	275	187	68	322	273	2,347
2006 Q2	331	381	104	339	182	269	200	76	355	286	2,523
2006 Q3	346	400	106	351	180	269	197	77	361	285	2,572
2006 Q4	316	392	111	342	170	267	197	71	337	278	2,481
2007 Q1	324	385	110	336	171	272	190	68	318	275	2,449
2007 Q2	353	408	118	359	190	276	200	75	350	292	2,621
2007 Q3	375	416	120	375	192	274	201	76	357	300	2,686
2007 Q4	342	401	124	355	177	280	192	73	344	295	2,583
2008 Q1	343	394	122	352	170	275	183	63	322	283	2,507
2008 Q2	370	412	126	376	186	284	199	73	363	306	2,695
2008 Q3	401	426	130	392	190	283	199	76	371	305	2,773
2008 Q4	342	403	123	376	172	283	196	72	348	288	2,603
2009 Q1	339	402	126	369	159	283	189	59	313	284	2,523
2009 Q2	377	424	125	381	181	286	192	65	346	297	2,674
2009 Q3	397	419	123	379	184	286	191	62	342	292	2,675
2009 Q4	328	400	114	322	151	271	175	57	304	266	2,388

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Table 2.4 - Net Taxable Lodging Sales by Region

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	14,724	5,250	10,397	5,304	65,537	5,729	1,555	15,087	21,416	155,995
2004 Q2	16,619	21,081	7,601	18,315	8,830	79,459	9,538	3,017	27,453	28,600	220,514
2004 Q3	27,175	37,727	11,801	34,125	11,602	97,490	17,854	3,920	40,460	35,457	317,611
2004 Q4	11,611	15,444	5,706	11,831	6,083	75,989	7,330	2,245	19,351	24,538	180,129
2004 Total	66,400	88,977	30,359	74,668	31,819	318,476	40,452	10,736	102,352	110,012	874,249
2005 Q1	10,445	16,183	5,070	11,559	5,624	69,895	6,048	1,635	16,247	23,520	166,227
2005 Q2	18,223	21,886	7,922	18,752	9,070	90,424	10,643	3,136	28,117	31,402	239,573
2005 Q3	30,082	38,731	11,900	36,617	12,169	107,669	20,315	4,012	42,711	39,408	343,614
2005 Q4	12,841	16,571	6,573	12,483	6,215	83,492	7,974	2,265	20,509	27,878	196,800
2005 Total	71,591	93,371	31,465	79,410	33,078	351,480	44,979	11,048	107,584	122,208	946,213
2006 Q1	15,359	18,708	7,269	13,619	5,917	81,529	6,694	1,758	17,229	26,561	194,642
2006 Q2	24,951	27,518	9,312	24,651	9,974	95,357	13,212	3,489	31,477	35,448	275,387
2006 Q3	44,765	50,938	14,340	50,227	13,328	127,495	23,196	4,462	46,626	45,302	420,680
2006 Q4	17,320	20,567	7,654	15,876	7,127	94,594	9,241	2,493	22,583	30,680	228,135
2006 Total	102,394	117,731	38,575	104,373	36,346	398,975	52,343	12,202	117,915	137,990	1,118,845
2007 Q1	16,250	20,448	7,378	14,802	6,336	89,842	7,444	2,050	18,403	29,692	212,646
2007 Q2	25,438	30,005	10,622	27,008	11,118	111,118	14,599	3,978	33,068	38,900	305,853
2007 Q3	50,806	55,702	16,202	53,856	15,453	137,787	25,102	4,935	48,975	48,301	457,118
2007 Q4	18,624	21,418	8,838	17,443	7,540	104,762	9,229	2,755	22,646	32,517	245,773
2007 Total	111,118	127,573	43,040	113,109	40,447	443,510	56,374	13,718	123,091	149,410	1,221,389
2008 Q1	16,855	20,038	8,869	15,991	6,766	97,225	7,561	1,889	18,687	31,015	224,895
2008 Q2	25,771	29,540	10,931	27,860	11,358	121,402	14,229	3,599	31,458	41,593	317,741
2008 Q3	49,567	54,209	16,500	54,519	15,561	144,602	24,139	4,317	47,099	50,428	460,941
2008 Q4	14,736	18,674	8,218	15,109	7,735	95,953	8,196	2,497	20,380	30,392	221,892
2008 Total	106,929	122,461	44,518	113,480	41,419	459,183	54,125	12,302	117,624	153,428	1,225,468
2009 Q1	13,322	19,345	7,984	14,533	6,413	81,321	6,580	1,758	15,999	26,116	193,370
2009 Q2	21,759	27,389	10,214	25,634	11,673	96,338	11,371	3,579	30,802	36,110	274,870
2009 Q3	42,631	51,825	15,299	53,095	15,261	120,173	21,586	4,324	44,805	42,913	411,912
2009 Q4	14,228	17,550	7,484	14,495	6,686	88,006	7,067	2,041	19,068	27,198	203,823
2009 Total	91,939	116,109	40,981	107,757	40,034	385,838	46,605	11,703	110,674	132,336	1,083,975

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Table 2.5 - Lodging Tax Receipts by Region

Quarter	Central Central Coast	Mt Hood / Gorge	North Coast	Northeastern	Portland Metro	South Coast	Southeastern	Southern	Willamette Valley	Total	
2004 Q1	104,524	139,340	48,513	98,603	50,642	625,843	56,106	14,772	144,139	203,695	1,486,177
2004 Q2	158,264	201,889	71,375	174,315	84,566	763,401	92,508	27,016	265,546	274,280	2,113,160
2004 Q3	259,763	355,834	111,298	324,693	111,098	932,777	172,736	35,321	389,938	340,166	3,033,624
2004 Q4	109,750	148,007	54,619	113,040	58,458	728,759	69,882	21,594	189,238	234,042	1,727,389
2004 Total	632,301	845,070	285,805	710,651	304,764	3,050,780	391,232	98,703	988,861	1,052,183	8,360,350
2005 Q1	100,896	155,129	49,100	109,346	53,733	667,707	60,331	15,661	156,332	223,975	1,592,210
2005 Q2	178,219	209,052	75,838	179,481	86,630	861,454	103,203	30,368	280,635	301,378	2,306,258
2005 Q3	290,296	370,092	114,489	350,378	117,321	1,024,187	194,842	38,666	411,168	378,276	3,289,715
2005 Q4	124,955	159,422	63,922	120,766	60,162	796,887	76,540	21,885	198,330	270,004	1,892,873
2005 Total	694,366	893,695	303,349	759,971	317,846	3,350,235	434,916	106,580	1,046,465	1,173,633	9,081,056
2006 Q1	147,850	179,605	70,594	131,645	56,783	776,213	64,198	16,710	167,802	253,951	1,865,351
2006 Q2	239,979	263,909	89,197	236,098	95,623	940,243	126,791	33,944	304,114	339,412	2,669,310
2006 Q3	428,793	486,241	138,631	477,663	128,051	1,176,922	220,302	43,714	448,669	436,728	3,985,714
2006 Q4	167,087	195,928	74,485	152,545	69,255	900,985	89,363	27,374	226,384	293,830	2,197,236
2006 Total	983,709	1,125,683	372,907	997,951	349,712	3,794,363	500,654	121,742	1,146,969	1,323,921	10,717,611
2007 Q1	156,212	194,829	72,215	141,199	60,871	854,843	70,909	19,853	176,526	284,806	2,032,263
2007 Q2	245,183	283,443	101,357	256,631	108,056	1,056,891	140,197	38,689	319,204	373,217	2,922,868
2007 Q3	488,107	530,728	154,108	514,709	148,273	1,312,880	240,205	47,545	469,917	461,438	4,367,910
2007 Q4	176,643	205,708	84,913	168,457	74,241	997,137	88,220	26,534	218,401	311,210	2,351,464
2007 Total	1,066,145	1,214,708	412,593	1,080,996	391,441	4,221,751	539,531	132,621	1,184,048	1,430,671	11,674,505
2008 Q1	165,752	195,433	85,214	153,113	67,383	926,081	72,715	18,063	179,005	295,873	2,158,632
2008 Q2	245,561	281,178	104,451	265,791	108,734	1,158,479	135,708	34,234	298,630	397,420	3,030,186
2008 Q3	473,489	518,563	157,508	516,307	147,895	1,375,376	230,308	41,329	449,149	484,426	4,394,350
2008 Q4	140,597	178,768	78,267	144,513	74,432	916,093	78,061	24,192	193,576	290,173	2,118,672
2008 Total	1,025,399	1,173,942	425,440	1,079,724	398,444	4,376,029	516,792	117,818	1,120,360	1,467,892	11,701,840
2009 Q1	126,993	182,729	76,300	138,501	61,195	775,058	62,032	16,735	152,515	248,018	1,840,076
2009 Q2	211,269	262,858	97,966	243,605	108,755	917,265	108,377	34,174	292,592	344,427	2,621,288
2009 Q3	402,214	495,834	145,718	498,888	144,947	1,153,041	206,104	41,085	425,372	406,940	3,920,143
2009 Q4	133,175	168,101	73,905	132,727	63,600	848,103	67,179	19,395	179,385	254,052	1,939,622
2009 Total	873,651	1,109,522	393,889	1,013,721	378,497	3,693,467	443,692	111,389	1,049,864	1,253,437	10,321,129

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Year	Baker	Benton	Clackamas	Clatsop	Columbia	Coos	Crook	Curry	Deschutes	Douglas	Gilliam and Sherman ¹	Grant
2004	49,292	98,496	388,621	582,522	20,015	229,523	21,755	161,708	571,011	182,178	13,585	13,283
2005	51,512	106,584	429,180	621,698	20,942	272,410	21,537	162,505	631,951	194,927	14,248	11,508
2006	54,527	116,652	499,739	739,075	26,955	324,877	36,262	175,777	891,371	205,702	13,747	11,437
2007	61,446	123,401	548,037	799,129	28,935	349,304	39,579	190,227	968,532	211,389	16,442	12,797
2008	58,174	124,829	560,948	809,264	25,317	340,553	37,825	176,237	930,153	203,810	18,243	11,503
2009	52,656	109,762	456,082	745,466	19,882	274,197	39,545	169,497	779,275	179,303	18,315	12,044

¹ Values for Gilliam and Sherman are combined to avoid disclosure due to a small number of providers.

Year	Harney	Hood River	Jackson	Jefferson	Josephine	Klamath	Lake	Lane	Lincoln	Linn	Malheur	Marion
2004	26,540	95,864	513,151	31,545	140,976	186,184	13,334	564,279	726,479	72,686	58,826	260,953
2005	28,113	101,758	543,016	32,356	147,980	198,059	15,647	623,478	765,302	84,151	62,820	292,058
2006	34,315	119,543	574,181	45,772	177,800	227,380	19,486	694,099	992,394	97,599	67,942	340,701
2007	37,313	127,639	613,767	46,210	164,912	235,977	21,229	744,125	1,068,573	106,410	74,077	370,050
2008	32,561	127,272	582,441	45,329	151,414	222,047	17,670	781,436	1,034,692	106,641	67,586	361,395
2009	28,613	121,869	559,511	42,149	143,639	202,288	17,768	647,264	982,649	82,591	65,009	338,481

Year	Morrow	Multnomah	Polk	Tillamook	Umatilla	Union	Wallowa	Wasco	Washington	Wheeler	Yamhill	Total All Counties
2004	16,929	2,355,144	11,421	128,128	127,336	50,668	30,156	63,593	491,858	2,484	59,822	8,360,345
2005	17,494	2,583,977	11,903	138,273	140,596	45,652	33,361	68,859	535,510	2,424	69,265	9,081,054
2006	19,244	2,909,891	12,848	258,875	151,499	49,678	45,632	80,767	619,975	3,105	78,765	10,717,612
2007	20,960	3,244,826	13,232	281,867	174,860	52,933	47,022	95,546	685,038	3,645	95,073	11,674,502
2008	24,681	3,384,215	12,667	270,460	180,547	51,196	48,655	100,304	695,586	3,692	102,494	11,701,837
2009	20,468	2,938,810	11,070	268,254	177,004	42,946	50,438	98,804	524,746	2,762	97,975	10,321,132

Percent Change Year to Year	Baker	Benton	Clackamas	Clatsop	Columbia	Coos	Crook	Curry	Deschutes	Douglas	Gilliam and Sherman ¹	Grant
2004 to 2005	4.5%	8.2%	10.4%	6.7%	4.6%	18.7%	-1.0%	0.5%	10.7%	7.0%	4.9%	-13.4%
2005 to 2006	5.9%	9.4%	16.4%	18.9%	28.7%	19.3%	68.4%	8.2%	41.1%	5.5%	-3.5%	-0.6%
2006 to 2007	12.7%	5.8%	9.7%	8.1%	7.3%	7.5%	9.1%	8.2%	8.7%	2.8%	19.6%	11.9%
2007 to 2008	-5.3%	1.2%	2.4%	1.3%	-12.5%	-2.5%	-4.4%	-7.4%	-4.0%	-3.6%	11.0%	-10.1%
2008 to 2009	-9.5%	-12.1%	-18.7%	-7.9%	-21.5%	-19.5%	4.5%	-3.8%	-16.2%	-12.0%	0.4%	4.7%

¹ Values for Gilliam and Sherman are combined to avoid disclosure due to a small number of providers.

Percent Change Year to Year	Harney	Hood River	Jackson	Jefferson	Josephine	Klamath	Lake	Lane	Lincoln	Linn	Malheur	Marion
2004 to 2005	5.9%	6.1%	5.8%	2.6%	5.0%	6.4%	17.3%	10.5%	5.3%	15.8%	6.8%	11.9%
2005 to 2006	22.1%	17.5%	5.7%	41.5%	20.2%	14.8%	24.5%	11.3%	29.7%	16.0%	8.2%	16.7%
2006 to 2007	8.7%	6.8%	6.9%	1.0%	-7.2%	3.8%	8.9%	7.2%	7.7%	9.0%	9.0%	8.6%
2007 to 2008	-12.7%	-0.3%	-5.1%	-1.9%	-8.2%	-5.9%	-16.8%	5.0%	-3.2%	0.2%	-8.8%	-2.3%
2008 to 2009	-12.1%	-4.2%	-3.9%	-7.0%	-5.1%	-8.9%	0.6%	-17.2%	-5.0%	-22.6%	-3.8%	-6.3%

Percent Change Year to Year	Morrow	Multnomah	Polk	Tillamook	Umatilla	Union	Wallowa	Wasco	Washington	Wheeler	Yamhill	Total All Counties
2004 to 2005	3.3%	9.7%	4.2%	7.9%	10.4%	-9.9%	10.6%	8.3%	8.9%	-2.4%	15.8%	8.6%
2005 to 2006	10.0%	12.6%	7.9%	87.2%	7.8%	8.8%	36.8%	17.3%	15.8%	28.1%	13.7%	18.0%
2006 to 2007	8.9%	11.5%	3.0%	8.9%	15.4%	6.6%	3.0%	18.3%	10.5%	17.4%	20.7%	8.9%
2007 to 2008	17.8%	4.3%	-4.3%	-4.0%	3.3%	-3.3%	3.5%	5.0%	1.5%	1.3%	7.8%	0.2%
2008 to 2009	-17.1%	-13.2%	-12.6%	-0.8%	-2.0%	-16.1%	3.7%	-1.5%	-24.6%	-25.2%	-4.4%	-11.8%

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Table 3.3 - Number of Lodging Providers by County

Quarter	Baker	Benton	Clackamas	Clatsop	Columbia	Coos	Crook	Curry	Deschutes	Douglas	Gilliam and Sherman ¹	Grant
2004 Q1	35	25	81	135	9	73	9	84	112	94	12	16
2004 Q2	42	27	80	143	11	75	16	84	120	96	12	20
2004 Q3	40	27	78	144	9	72	16	89	125	95	12	19
2004 Q4	36	25	76	139	9	69	14	82	131	93	12	17
2005 Q1	33	24	76	140	9	68	11	81	119	93	12	14
2005 Q2	40	26	76	139	10	69	15	82	138	100	12	18
2005 Q3	40	25	75	136	10	75	15	84	136	99	12	19
2005 Q4	35	25	77	131	10	68	11	80	129	94	13	18
2006 Q1	33	24	91	165	11	86	9	101	261	93	12	16
2006 Q2	39	27	89	181	11	95	15	105	288	94	12	20
2006 Q3	36	27	93	184	11	95	14	102	305	95	12	21
2006 Q4	36	25	98	173	11	93	15	104	280	89	13	16
2007 Q1	36	24	102	170	12	93	10	97	294	91	11	17
2007 Q2	39	25	105	180	11	97	16	103	307	97	12	19
2007 Q3	41	28	106	183	11	99	16	102	331	98	12	18
2007 Q4	38	25	108	174	12	94	13	98	303	93	13	14
2008 Q1	37	23	107	171	12	87	12	96	309	93	12	14
2008 Q2	39	25	108	177	12	94	16	105	326	98	12	16
2008 Q3	40	26	111	184	12	97	17	102	357	102	12	18
2008 Q4	38	23	108	176	12	94	14	102	307	93	12	15
2009 Q1	35	24	111	177	11	88	13	101	308	87	12	13
2009 Q2	39	25	109	186	12	91	17	101	334	89	12	18
2009 Q3	39	25	104	183	9	89	17	102	356	89	10	20
2009 Q4	36	22	97	158	8	84	15	91	294	76	10	17

¹ Values for Gilliam and Sherman are combined to avoid disclosure due to a small number of providers.

Table 3.3 - Number of Lodging Providers by County (cont.)

Quarter	Harney	Hood River	Jackson	Jefferson	Josephine	Klamath	Lake	Lane	Lincoln	Linn	Malheur	Marion
2004 Q1	23	28	138	17	52	57	21	138	172	29	30	60
2004 Q2	27	31	156	20	58	75	28	144	178	30	29	61
2004 Q3	27	32	161	20	58	73	28	146	179	30	28	61
2004 Q4	21	30	154	30	53	68	27	151	174	31	27	60
2005 Q1	19	24	135	23	50	56	22	142	183	31	28	58
2005 Q2	22	29	152	36	59	71	27	185	184	33	28	64
2005 Q3	22	28	154	35	60	73	28	181	183	32	28	62
2005 Q4	22	28	146	23	54	68	24	148	178	32	26	60
2006 Q1	18	31	144	15	52	63	24	138	296	32	26	61
2006 Q2	22	39	163	20	58	72	27	145	310	32	27	63
2006 Q3	23	38	165	20	60	74	27	147	326	33	27	60
2006 Q4	20	36	152	15	53	71	24	147	323	31	27	58
2007 Q1	17	33	142	16	50	64	25	140	316	33	26	61
2007 Q2	21	40	155	22	61	71	28	150	332	35	26	62
2007 Q3	21	38	158	20	60	76	28	152	339	33	27	63
2007 Q4	21	38	155	18	58	68	25	150	329	34	27	60
2008 Q1	17	39	146	17	51	60	19	149	324	33	27	55
2008 Q2	21	43	163	22	60	75	25	165	334	36	27	58
2008 Q3	22	44	164	21	59	80	26	163	347	37	28	58
2008 Q4	20	39	152	15	60	73	23	152	332	35	29	58
2009 Q1	16	40	137	13	51	63	18	149	338	35	25	56
2009 Q2	19	43	155	20	54	76	22	156	356	35	24	57
2009 Q3	19	43	153	19	53	75	20	155	350	35	23	57
2009 Q4	17	39	143	14	47	61	18	143	336	30	22	54

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Table 3.3 - Number of Lodging Providers by County (cont.)

Quarter	Morrow	Multnomah	Polk	Tillamook	Umatilla	Union	Wallowa	Wasco	Washington	Wheeler	Yamhill	Total All Counties
2004 Q1	9	182	11	75	36	18	22	20	52	9	28	1,912
2004 Q2	10	183	12	80	37	19	31	26	53	10	33	2,057
2004 Q3	9	181	11	76	37	18	33	25	53	10	33	2,055
2004 Q4	9	180	13	76	37	19	26	23	53	10	30	2,005
2005 Q1	10	180	11	76	38	15	23	20	50	9	33	1,916
2005 Q2	10	182	10	79	39	15	32	24	50	8	32	2,096
2005 Q3	10	181	10	79	37	17	34	24	51	9	33	2,097
2005 Q4	10	184	10	78	38	17	27	22	51	9	30	1,976
2006 Q1	10	185	11	145	36	17	28	21	53	8	31	2,347
2006 Q2	10	183	11	158	36	17	37	23	50	9	35	2,523
2006 Q3	10	185	11	167	35	17	38	22	47	9	36	2,572
2006 Q4	10	183	11	169	36	17	31	22	48	9	35	2,481
2007 Q1	10	185	11	166	38	18	30	19	49	9	34	2,449
2007 Q2	10	188	11	179	41	20	38	23	50	9	38	2,621
2007 Q3	10	187	11	192	39	18	40	24	51	11	43	2,686
2007 Q4	10	191	12	181	38	18	33	26	53	10	43	2,583
2008 Q1	10	189	11	181	39	17	30	20	51	8	41	2,507
2008 Q2	10	195	11	199	39	18	40	21	52	9	44	2,695
2008 Q3	10	196	11	208	38	20	41	21	50	8	43	2,773
2008 Q4	10	193	10	200	38	18	31	21	51	7	42	2,603
2009 Q1	10	192	11	192	36	16	27	20	52	7	39	2,523
2009 Q2	10	195	11	195	38	17	37	20	51	7	43	2,674
2009 Q3	10	196	11	196	38	17	40	20	53	7	42	2,675
2009 Q4	10	189	11	164	35	12	21	20	49	7	38	2,388

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Table 3.4 - Net Taxable Lodging Sales by County

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	8,272	8,539	251	3,411	320	2,318	10,298	3,128	256	199
2004 Q2	1,492	2,858	10,292	15,303	544	5,598	691	3,940	14,856	4,872	349	403
2004 Q3	1,881	2,891	13,394	27,825	656	9,926	876	7,927	24,465	7,390	477	577
2004 Q4	883	2,416	9,093	9,518	460	4,601	341	2,729	10,661	3,725	308	217
2004 Total	5,078	10,367	41,052	61,186	1,910	23,537	2,228	16,915	60,280	19,116	1,389	1,396
2005 Q1	862	2,444	8,379	9,521	388	3,545	307	2,503	9,723	3,493	258	154
2005 Q2	1,554	2,940	11,242	15,403	545	6,782	678	3,861	16,586	5,129	379	379
2005 Q3	2,060	3,382	14,589	30,019	657	12,381	868	7,933	27,057	7,845	502	487
2005 Q4	904	2,433	10,335	9,978	521	5,170	377	2,803	11,808	3,948	302	184
2005 Total	5,380	11,199	44,545	64,922	2,111	27,878	2,230	17,100	65,174	20,414	1,441	1,204
2006 Q1	877	2,466	11,151	10,307	463	4,231	543	2,463	14,369	3,572	239	142
2006 Q2	1,625	3,297	12,191	18,610	669	8,892	1,090	4,320	21,822	5,628	422	364
2006 Q3	2,121	3,588	16,708	36,842	1,006	14,433	1,484	8,763	40,759	7,982	481	503
2006 Q4	990	2,728	11,960	11,671	608	6,244	684	2,998	15,940	4,194	292	185
2006 Total	5,613	12,080	52,010	77,429	2,747	33,799	3,801	18,544	92,889	21,376	1,435	1,194
2007 Q1	958	2,814	11,972	11,165	486	4,814	618	2,629	15,064	3,672	276	159
2007 Q2	1,786	3,508	14,006	20,383	758	10,008	1,221	4,591	22,855	5,561	489	427
2007 Q3	2,343	3,724	18,752	39,324	1,048	15,645	1,630	9,457	46,144	8,587	612	571
2007 Q4	1,122	2,846	12,779	12,713	627	6,086	691	3,143	16,974	4,277	332	166
2007 Total	6,209	12,892	57,509	83,586	2,920	36,554	4,160	19,820	101,036	22,097	1,709	1,322
2008 Q1	964	2,667	13,390	12,247	504	4,927	570	2,633	15,717	3,772	296	132
2008 Q2	1,665	3,558	14,529	21,203	729	9,670	1,169	4,559	23,141	5,560	436	378
2008 Q3	2,245	3,947	18,891	40,124	920	15,553	1,636	8,586	44,692	8,313	664	492
2008 Q4	996	2,927	11,591	11,322	473	5,523	603	2,673	13,394	3,717	503	174
2008 Total	5,870	13,099	58,401	84,895	2,626	35,673	3,978	18,452	96,944	21,361	1,899	1,176
2009 Q1	825	2,314	10,877	11,005	309	4,120	459	2,459	12,340	3,146	353	127
2009 Q2	1,725	3,303	11,713	19,412	535	7,183	1,183	4,189	19,179	5,078	542	373
2009 Q3	2,224	3,544	15,315	38,879	625	12,911	1,660	8,675	37,893	7,563	615	551
2009 Q4	893	2,383	9,273	10,150	349	4,625	854	2,442	12,632	2,884	407	197
2009 Total	5,667	11,543	47,177	79,445	1,818	28,839	4,156	17,765	82,043	18,671	1,917	1,249

¹ Values for Gilliam and Sherman are combined to avoid disclosure due to a small number of providers.

Table 3.4 - Net Taxable Lodging Sales by County (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	165	10,840	13,156	1,457	1,072	5,307
2004 Q2	965	2,589	14,357	855	3,972	5,095	384	15,039	18,109	1,901	1,668	7,073
2004 Q3	1,280	4,050	20,381	1,324	5,959	8,418	646	20,448	31,852	2,539	1,993	9,006
2004 Q4	582	1,867	10,134	520	2,630	3,438	236	12,772	13,437	1,770	1,427	5,903
2004 Total	3,145	9,978	52,653	3,051	14,509	19,594	1,430	59,099	76,554	7,668	6,161	27,290
2005 Q1	361	1,454	8,513	387	2,044	2,816	194	11,925	14,218	1,771	1,080	5,852
2005 Q2	908	2,762	14,328	746	4,196	5,311	427	16,228	18,831	2,322	1,801	7,926
2005 Q3	1,129	4,151	21,599	1,577	6,235	8,904	705	22,434	32,441	2,978	2,178	9,581
2005 Q4	548	2,044	10,537	580	2,903	3,696	282	14,690	14,522	1,742	1,435	6,711
2005 Total	2,946	10,412	54,977	3,290	15,378	20,727	1,608	65,278	80,012	8,812	6,494	30,071
2006 Q1	345	1,965	8,721	412	2,165	3,198	257	13,276	17,123	1,904	1,156	6,755
2006 Q2	972	3,162	16,207	1,812	4,633	6,020	568	18,390	24,094	2,738	1,950	9,092
2006 Q3	1,232	4,908	23,271	1,803	7,114	10,185	847	25,347	44,185	3,361	2,383	11,692
2006 Q4	586	2,325	11,487	594	3,156	4,381	351	15,370	18,445	2,227	1,557	7,846
2006 Total	3,134	12,359	59,686	4,621	17,068	23,784	2,023	72,383	103,848	10,231	7,045	35,384
2007 Q1	456	1,856	9,516	528	2,307	3,401	264	14,431	18,511	2,246	1,331	7,805
2007 Q2	1,123	3,426	17,517	1,068	4,409	6,675	699	19,962	26,381	2,858	2,156	9,919
2007 Q3	1,460	5,320	24,803	2,270	7,341	10,385	889	26,783	48,327	3,567	2,586	12,558
2007 Q4	706	2,549	11,866	827	3,027	4,132	380	16,675	19,072	2,287	1,669	8,175
2007 Total	3,744	13,151	63,703	4,693	17,083	24,592	2,231	77,851	112,291	10,958	7,742	38,456
2008 Q1	416	1,928	10,001	529	2,215	3,219	225	15,694	18,072	2,434	1,247	7,929
2008 Q2	1,025	3,576	16,472	1,230	4,504	5,967	583	22,062	25,859	3,112	1,990	9,653
2008 Q3	1,278	5,672	23,864	2,355	6,724	10,184	755	28,944	47,205	3,482	2,284	12,139
2008 Q4	612	2,066	10,807	621	2,668	3,754	287	14,702	16,731	2,099	1,598	8,147
2008 Total	3,332	13,241	61,144	4,735	16,111	23,124	1,850	81,402	107,868	11,127	7,120	37,868
2009 Q1	321	1,761	8,361	473	1,965	2,932	209	13,016	17,630	1,985	1,228	7,096
2009 Q2	995	3,323	16,161	1,094	4,308	6,171	606	18,500	24,073	2,277	1,979	9,807
2009 Q3	1,268	5,429	23,034	2,234	6,446	9,623	763	23,472	45,453	2,779	2,294	11,637
2009 Q4	414	2,201	10,870	603	2,582	3,149	289	13,414	15,738	1,532	1,338	7,231
2009 Total	2,998	12,713	58,426	4,405	15,302	21,875	1,867	68,401	102,893	8,574	6,839	35,771

Table 3.4 - Net Taxable Lodging Sales by County (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	1,009	155,995
2004 Q2	571	61,069	308	3,012	3,666	1,469	768	1,634	12,959	83	1,769	220,514
2004 Q3	600	74,836	393	6,300	4,342	1,803	1,775	2,970	16,239	83	2,089	317,611
2004 Q4	313	59,026	263	2,312	2,776	1,088	428	1,183	11,668	58	1,346	180,129
2004 Total	1,767	245,787	1,201	13,482	13,369	5,283	3,172	6,695	51,441	257	6,213	874,249
2005 Q1	341	54,130	216	2,038	2,878	848	249	951	11,202	33	1,149	166,227
2005 Q2	505	69,966	351	3,349	3,963	1,316	857	1,780	14,295	83	1,845	239,573
2005 Q3	502	83,046	402	6,598	4,887	1,587	1,991	3,149	17,294	80	2,384	343,614
2005 Q4	422	64,336	284	2,504	2,912	1,038	415	1,368	13,472	35	1,560	196,800
2005 Total	1,770	271,478	1,253	14,489	14,639	4,789	3,512	7,248	56,262	232	6,938	946,213
2006 Q1	437	62,318	253	3,312	2,939	888	366	1,209	13,567	28	1,222	194,642
2006 Q2	514	72,305	365	6,041	4,260	1,456	1,200	2,191	16,339	107	2,042	275,387
2006 Q3	630	98,669	443	13,386	5,094	1,741	2,584	3,692	20,282	111	3,050	420,680
2006 Q4	378	72,871	289	4,206	3,472	1,142	613	1,405	15,015	56	1,874	228,135
2006 Total	1,959	306,163	1,350	26,944	15,765	5,227	4,764	8,497	65,202	302	8,188	1,118,845
2007 Q1	351	68,737	263	3,637	3,281	907	371	1,252	14,690	31	1,846	212,646
2007 Q2	675	85,186	366	6,625	4,900	1,519	1,207	2,719	18,227	85	2,558	305,853
2007 Q3	762	106,067	462	14,531	6,120	2,013	2,809	4,218	22,266	145	3,600	457,118
2007 Q4	399	80,966	301	4,730	3,765	1,111	558	1,853	16,841	58	2,070	245,773
2007 Total	2,187	340,956	1,393	29,523	18,066	5,550	4,945	10,042	72,024	318	10,074	1,221,389
2008 Q1	441	74,444	238	3,744	3,549	971	367	1,526	16,152	37	1,698	224,895
2008 Q2	710	93,943	362	6,657	5,265	1,482	1,239	2,532	19,569	121	3,229	317,741
2008 Q3	835	112,636	439	14,395	6,186	1,790	3,106	4,370	22,175	144	3,914	460,941
2008 Q4	603	75,033	290	3,788	3,851	1,045	490	2,130	14,581	56	2,037	221,892
2008 Total	2,589	356,057	1,329	28,584	18,852	5,288	5,202	10,557	72,478	358	10,877	1,225,468
2009 Q1	413	63,409	206	3,528	3,457	857	336	1,842	12,507	36	1,467	193,370
2009 Q2	644	75,997	296	6,222	5,457	1,432	1,341	2,724	14,220	105	2,724	274,870
2009 Q3	677	95,549	419	14,216	6,197	1,696	3,080	4,235	17,094	106	3,755	411,912
2009 Q4	418	71,360	245	4,345	3,588	488	635	1,904	11,896	41	2,451	203,823
2009 Total	2,152	306,316	1,166	28,312	18,700	4,473	5,392	10,706	55,717	288	10,397	1,083,975

Table 3.5 - Lodging Tax Receipts by County

Quarter	Baker	Benton	Clackamas	Clatsop	Columbia	Coos	Crook	Curry	Deschutes	Douglas	Gilliam and Sherman ¹	Grant
2004 Q1	8,036	20,919	77,185	81,147	2,383	33,978	3,340	22,128	97,392	29,514	2,445	1,813
2004 Q2	14,348	27,155	96,942	145,636	5,794	54,916	6,632	37,592	140,368	46,629	3,413	3,876
2004 Q3	18,129	27,462	127,192	264,694	6,943	96,824	8,541	75,911	232,572	70,384	4,679	5,533
2004 Q4	8,779	22,960	87,302	91,045	4,895	43,805	3,242	26,077	100,679	35,651	3,048	2,061
2004 Total	49,292	98,496	388,621	582,522	20,015	229,523	21,755	161,708	571,011	182,178	13,585	13,283
2005 Q1	8,261	23,219	82,093	90,169	3,715	36,453	2,911	23,878	94,027	33,463	2,492	1,460
2005 Q2	14,802	27,993	107,244	147,442	5,633	66,372	6,484	36,830	162,547	48,901	3,637	3,629
2005 Q3	19,568	32,236	139,244	287,576	6,484	119,798	8,247	75,044	260,975	74,877	5,117	4,655
2005 Q4	8,881	23,136	100,599	96,511	5,110	49,787	3,895	26,753	114,402	37,686	3,002	1,764
2005 Total	51,512	106,584	429,180	621,698	20,942	272,410	21,537	162,505	631,951	194,927	14,248	11,508
2006 Q1	8,467	23,479	107,504	99,789	4,474	40,673	5,164	23,526	138,117	34,401	2,303	1,356
2006 Q2	15,614	31,296	116,774	178,005	6,545	85,208	10,357	41,583	209,660	53,751	4,019	3,486
2006 Q3	20,539	35,925	160,394	349,013	9,948	137,825	14,208	82,477	390,024	77,589	4,642	4,801
2006 Q4	9,907	25,952	115,067	112,268	5,988	61,171	6,533	28,191	153,570	39,961	2,783	1,794
2006 Total	54,527	116,652	499,739	739,075	26,955	324,877	36,262	175,777	891,371	205,702	13,747	11,437
2007 Q1	9,361	27,051	114,410	106,319	4,636	46,351	5,880	24,558	144,611	34,935	2,663	1,419
2007 Q2	17,160	33,687	133,575	193,146	7,487	95,806	11,630	44,391	219,683	53,661	4,667	4,154
2007 Q3	22,568	35,569	178,575	376,173	10,622	149,040	15,502	91,165	443,487	82,047	5,850	5,555
2007 Q4	12,357	27,094	121,477	123,491	6,190	58,107	6,567	30,113	160,751	40,746	3,262	1,669
2007 Total	61,446	123,401	548,037	799,129	28,935	349,304	39,579	190,227	968,532	211,389	16,442	12,797
2008 Q1	10,898	25,385	127,630	117,134	4,791	47,522	5,417	25,192	154,830	36,063	2,849	1,446
2008 Q2	16,307	33,809	138,265	202,959	7,073	92,243	11,104	43,464	220,387	53,046	4,172	3,683
2008 Q3	21,381	37,813	180,960	380,843	8,799	148,208	15,562	82,100	427,102	79,292	6,436	4,715
2008 Q4	9,588	27,822	114,093	108,328	4,654	52,580	5,742	25,481	127,834	35,409	4,786	1,659
2008 Total	58,174	124,829	560,948	809,264	25,317	340,553	37,825	176,237	930,153	203,810	18,243	11,503
2009 Q1	7,920	21,980	103,586	104,814	3,932	39,143	4,360	22,890	117,588	30,003	3,433	1,220
2009 Q2	14,513	31,421	112,312	184,357	5,942	68,162	11,277	40,215	186,658	48,517	5,175	3,607
2009 Q3	21,751	33,721	145,681	363,128	6,120	122,952	15,769	83,153	357,049	71,854	5,843	5,304
2009 Q4	8,472	22,640	94,503	93,167	3,888	43,940	8,139	23,239	117,980	28,929	3,864	1,913
2009 Total	52,656	109,762	456,082	745,466	19,882	274,197	39,545	169,497	779,275	179,303	18,315	12,044

¹ Values for Gilliam and Sherman are combined to avoid disclosure due to a small number of providers.

Table 3.5 - Lodging Tax Receipts by County (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	1,568	103,305	124,498	13,495	10,181	50,450
2004 Q2	7,556	24,714	140,403	9,204	38,553	48,106	3,567	143,860	173,490	18,143	15,893	68,317
2004 Q3	10,423	39,574	197,925	13,804	57,584	80,186	5,918	195,382	299,572	24,188	18,979	85,999
2004 Q4	5,539	17,820	100,561	4,987	25,731	32,769	2,281	121,732	128,919	16,860	13,773	56,187
2004 Total	26,540	95,864	513,151	31,545	140,976	186,184	13,334	564,279	726,479	72,686	58,826	260,953
2005 Q1	3,446	14,400	81,931	3,699	20,089	26,754	1,901	114,372	135,534	16,884	10,314	55,828
2005 Q2	8,623	26,377	148,754	7,165	40,527	50,554	4,165	154,703	179,836	22,251	17,580	77,021
2005 Q3	10,725	40,276	210,297	15,556	59,179	84,813	6,752	213,821	310,046	28,426	21,189	93,702
2005 Q4	5,319	20,705	102,034	5,936	28,185	35,938	2,829	140,582	139,886	16,590	13,737	65,507
2005 Total	28,113	101,758	543,016	32,356	147,980	198,059	15,647	623,478	765,302	84,151	62,820	292,058
2006 Q1	3,287	18,947	84,547	4,239	22,193	30,697	2,389	126,905	164,469	18,136	11,034	64,920
2006 Q2	9,612	29,920	156,238	17,804	46,255	57,511	5,535	176,583	230,927	26,102	18,798	87,245
2006 Q3	12,307	47,822	223,029	17,711	69,037	97,402	8,141	243,352	421,369	31,996	23,266	113,114
2006 Q4	9,109	22,854	110,367	6,018	40,315	41,770	3,421	147,259	175,629	21,365	14,844	75,422
2006 Total	34,315	119,543	574,181	45,772	177,800	227,380	19,486	694,099	992,394	97,599	67,942	340,701
2007 Q1	4,555	19,498	91,261	5,336	22,411	32,620	2,609	140,071	176,276	21,678	12,688	74,773
2007 Q2	11,097	32,598	169,457	11,088	42,400	64,312	6,893	190,638	248,713	27,591	20,700	95,829
2007 Q3	14,601	50,448	237,409	21,722	71,467	99,417	8,279	254,881	460,237	34,519	24,664	120,650
2007 Q4	7,060	25,095	115,640	8,064	28,634	39,628	3,448	158,535	183,347	22,622	16,025	78,798
2007 Total	37,313	127,639	613,767	46,210	164,912	235,977	21,229	744,125	1,068,573	106,410	74,077	370,050
2008 Q1	3,974	18,702	95,977	5,136	20,883	31,036	2,154	150,034	176,626	23,232	11,936	75,524
2008 Q2	9,912	34,438	156,642	11,874	42,027	56,998	5,566	214,395	245,984	29,595	18,756	91,778
2008 Q3	12,566	54,448	227,001	22,423	63,625	98,169	7,210	277,134	451,786	33,286	21,552	116,585
2008 Q4	6,109	19,684	102,821	5,896	24,879	35,844	2,740	139,873	160,296	20,528	15,342	77,508
2008 Total	32,561	127,272	582,441	45,329	151,414	222,047	17,670	781,436	1,034,692	106,641	67,586	361,395
2009 Q1	3,068	17,098	79,501	4,574	18,825	28,037	2,000	122,856	166,392	19,402	11,667	67,465
2009 Q2	9,568	31,923	153,694	10,454	40,548	58,743	5,777	176,413	230,787	22,050	18,829	93,438
2009 Q3	12,043	51,849	220,272	21,378	60,808	90,126	7,248	221,931	435,201	26,582	21,794	110,662
2009 Q4	3,934	20,999	106,044	5,743	23,458	25,382	2,743	126,064	150,269	14,557	12,719	66,916
2009 Total	28,613	121,869	559,511	42,149	143,639	202,288	17,768	647,264	982,649	82,591	65,009	338,481

Table 3.5 - Lodging Tax Receipts by County (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	9,843	1,486,175
2004 Q2	5,553	586,346	2,928	28,678	35,029	13,954	7,293	15,520	124,995	819	16,935	2,113,157
2004 Q3	5,716	715,617	3,739	59,999	41,317	17,437	16,865	28,217	155,377	810	20,131	3,033,623
2004 Q4	2,975	566,450	2,497	21,995	26,375	10,471	4,065	11,240	111,138	568	12,913	1,727,390
2004 Total	16,929	2,355,144	11,421	128,128	127,336	50,668	30,156	63,593	491,858	2,484	59,822	8,360,345
2005 Q1	3,252	515,356	2,051	19,177	27,464	8,077	2,362	9,035	106,823	352	10,969	1,592,211
2005 Q2	4,816	666,385	3,336	32,039	37,848	12,539	8,146	16,912	136,067	886	18,210	2,306,254
2005 Q3	4,841	789,744	3,821	62,802	47,566	15,129	18,909	29,918	164,497	848	23,040	3,289,718
2005 Q4	4,585	612,492	2,695	24,255	27,718	9,907	3,944	12,994	128,123	338	17,046	1,892,871
2005 Total	17,494	2,583,977	11,903	138,273	140,596	45,652	33,361	68,859	535,510	2,424	69,265	9,081,054
2006 Q1	4,169	593,086	2,403	31,855	28,287	8,431	3,479	11,507	129,118	277	11,723	1,865,351
2006 Q2	5,064	720,904	3,492	58,093	40,886	13,846	11,425	20,810	155,268	1,055	19,639	2,669,310
2006 Q3	6,376	902,211	4,207	128,650	48,540	16,554	24,802	35,101	192,680	1,205	29,459	3,985,716
2006 Q4	3,635	693,690	2,746	40,277	33,786	10,847	5,926	13,349	142,909	568	17,944	2,197,235
2006 Total	19,244	2,909,891	12,848	258,875	151,499	49,678	45,632	80,767	619,975	3,105	78,765	10,717,612
2007 Q1	3,347	653,806	2,501	34,881	31,357	8,832	3,548	11,896	139,679	324	16,122	2,032,263
2007 Q2	6,456	810,129	3,478	63,484	48,350	14,428	11,501	25,831	173,161	1,064	24,622	2,922,867
2007 Q3	7,369	1,010,262	4,389	138,536	58,747	19,120	26,686	40,220	211,995	1,629	34,509	4,367,909
2007 Q4	3,788	770,629	2,864	44,966	36,406	10,553	5,287	17,599	160,203	628	19,820	2,351,463
2007 Total	20,960	3,244,826	13,232	281,867	174,860	52,933	47,022	95,546	685,038	3,645	95,073	11,674,502
2008 Q1	4,189	708,221	2,273	35,979	34,805	9,224	3,487	14,493	155,030	391	16,170	2,158,633
2008 Q2	6,743	892,364	3,461	62,831	50,364	14,082	11,539	24,050	190,915	1,271	28,087	3,030,184
2008 Q3	8,018	1,070,245	4,175	135,465	58,819	17,176	28,960	41,526	210,752	1,456	38,762	4,394,350
2008 Q4	5,731	713,385	2,758	36,185	36,559	10,714	4,669	20,235	138,889	574	19,475	2,118,670
2008 Total	24,681	3,384,215	12,667	270,460	180,547	51,196	48,655	100,304	695,586	3,692	102,494	11,701,837
2009 Q1	3,922	602,965	1,955	33,687	32,695	8,410	3,158	17,495	119,705	353	13,978	1,840,077
2009 Q2	6,130	722,297	2,816	59,248	51,677	13,602	12,523	25,895	135,501	1,005	26,211	2,621,285
2009 Q3	6,446	921,925	3,979	135,759	58,660	16,121	28,724	40,237	159,314	1,013	35,749	3,920,146
2009 Q4	3,970	691,623	2,320	39,560	33,972	4,813	6,033	15,177	110,226	391	22,037	1,939,624
2009 Total	20,468	2,938,810	11,070	268,254	177,004	42,946	50,438	98,804	524,746	2,762	97,975	10,321,132