



PROPOSED TILLAMOOK COUNTY TRANSIENT LODGING TAX INCREASE

Tillamook County proposes a ballot measure to voters on May 20, 2025 for an increase in county lodging tax, paid by visitors. This is the first proposed increase since 2014, when the county first implemented a 10% lodging tax. Oregon law (ORS 320.300) determined in 2003 that new or additional lodging tax is subject to a 70/30 split, with 70% used for tourism-related facilities and/or promotion; 30% used at the municipality’s discretion. Tillamook County uses the 30% for road repairs. The county proposes a 2% increase to 12% starting September 1, 2025, and an additional 2% increase on July 1, 2026, for a total county lodging tax of 14%. Cities have the option to increase their lodging tax to 11% and 13%, with a total city/county TLT of 14%. The county will use the majority of the 70% for investments in tourism-related facilities projects; and the 30% for three uses: sheriff’s office (80%); emergency management (10%) and emergency communication systems (10%).

Location of Lodging	% TLT Collected from Guest on Total Retail Lodging			
	State Tax	County Tax (10%)	City Tax	Total Tax
Unincorporated Area	1.5%	10%	N/A	11.5%
Manzanita	1.5%	1%	9%	11.5%
Nehalem	1.5%	1%	9%	11.5%
Wheeler	1.5%	3%	7%	11.5%
Rockaway Beach	1.5%	1%	10%	11.5%
Garibaldi	1.5%	2%	8%	11.5%
Bay City	1.5%	1%	9%	11.5%
Tillamook	1.5%	1%	10%	12.5%

Current county lodging tax, set at 10% in 2014

The total tax between the County and City is 10% except for Tillamook and Rockaway Beach, which have a 10% TLT. Other cities get up to a 9% credit (current rate).

Proposed lodging tax, set at 12% starting September 1, 2025

Location of Lodging	% TLT to be Collected from Guest on Total Retail Lodging			
	State Tax	County Tax (12%)	City Tax*	Total Tax
Unincorporated Area	1.5%	12%	N/A	13.5%
Manzanita	1.5%	1%	11%	13.5%
Nehalem	1.5%	1%	11%	13.5%
Wheeler	1.5%	1%	11%	13.5%
Rockaway Beach	1.5%	1%	11%	13.5%
Garibaldi	1.5%	1%	11%	13.5%
Bay City	1.5%	1%	11%	13.5%
Tillamook	1.5%	1%	11%	13.5%

*** Cities may choose to increase city TLT up to 11% effective 9/1/25**

Location of Lodging	% TLT to be Collected from Guest on Total Retail Lodging			
	State Tax	County Tax (10%)	City Tax*	Total Tax
Unincorporated Area	1.5%	14%	N/A	15.5%
Manzanita	1.5%	1%	13%	15.5%
Nehalem	1.5%	1%	13%	15.5%
Wheeler	1.5%	1%	13%	15.5%
Rockaway Beach	1.5%	1%	13%	15.5%
Garibaldi	1.5%	1%	13%	15.5%
Bay City	1.5%	1%	13%	15.5%
Tillamook	1.5%	1%	13%	15.5%

Proposed lodging tax of 14% starting July 1, 2026

*** Cities may choose to increase city TLT up to 13% effective 7/1/26**