

Sec. 38.080. - Due date; returns and payments.

- (a) The fee imposed by this chapter is due and payable on or before the last day of the following month for the preceding month. If the due date falls on a Saturday, Sunday or legal holiday as defined by ORS 187.010, amounts are delinquent on the last business day of the month. Payments and returns received before the close of the finance office on the last business day of the month will be deemed to have been received on the due date.
- (b) On or before the last day of the month following each month of collection, a return for the preceding month's fee on a form prescribed by the Finance Officer must be filed. The Finance Officer may provide a form for a combined return for payment of the fee due under this chapter, and payment of the tax due under SRC [chapter 37](#).
- (c) Returns must show the amount of fee owed for the period. The Finance Officer may require returns to include additional information to explain the fee calculation.
- (d) The operator required to file the return shall cause to be delivered the return, together with the remittance of the amount due, to the Finance Division at its office, either by personal delivery or by mail. If the return is mailed, the return and remittance must be received in the finance office by the last business day of the month for determining delinquencies.
- (e) For good cause shown, the Finance Officer may extend the time for making any return or payment of the amount due for one month. No further extension will be granted, except by the Finance Officer. Any person granted an extension will pay interest at the rate of 1.00 percent per month on the amount of the amount due without proration for a portion of a month or reduction for any prepayments or credits available. If an extension is granted and the amount due and interest due are not paid by the end of the extension granted, then the interest will be added to the amount due for computation of penalties and additional interest designated elsewhere in this chapter.
- (f) Any Booking Agent, hosting platform or transient lodging intermediary (as defined by ORS 320.300) who collects and remits the Transient Occupancy Tax imposed under SRC [chapter 37](#), shall also provide an operator the option for the Booking Agent or transient lodging intermediary to collect and remit to the City the fee imposed by this chapter.