



BOARD OF COMMISSIONERS
Agenda Item Summary

Agenda Category: ORDER	Item No:
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Meeting Date: February 23, 2021

Department: Klamath County Tax Collector/ Rick Vaughn

Issue: In the matter of Klamath County Transient Room Tax fourth quarter distribution ending December 31, 2020.

Background: In accordance with Klamath County Code Chapter 603-Transient Room Tax any person, firm, social club, etc., who exercises occupancy for thirty days or less for dwelling, lodging, or sleeping purposes from any hotel, motel, space in mobile home or trailer park, etc. from an operator; shall collect the tax imposed which constitutes a debt owed by the operator to the County. The amount collected for the fourth quarter came to \$489,197.73 and shall be distributed accordingly by the tax revenue sharing formula to the Participants.

Fiscal Impact: TRT revenue will be distributed totaling \$484,305.75 with additional \$4,891.98 revenue to the Tax Collector’s Office. Expenditure of \$489,197.73 to the Transient Room Tax Fund, Tax Collector Department.

Recommended Motion: Approve and execute the attached Order so the Tax Administrator can distribute accordingly by the tax revenue sharing formula \$489,197.73 to the Participants of the Transient Room Tax set by Klamath County Code 603.610. Fiscal impact being revenue received and distributed in the amount of \$489,197.73. Expenditure of \$489,197.73 to the Transient Room Tax Fund, Tax Collector Department.

DONE AND DATED this _____ day of _____, 2021.

Chair
Approved
Denied

Vice-Chair
Approved
Denied

Commissioner
Approved
Denied

1 Reporting Period: Klamath County Transient Room Tax
October 1 thru December 31, 2020

ORDER NO. 2020 - _____

(Formula as of: March 31, 2020)

2 Description	Distribution	Formula	8% Changes
Lodging Operators	8% of Taxable Transient Room Tax Collections		
Administration (Tax Administrator)		1.000%	Total Transient Room Tax Collections
DISTRIBUTION:			
75% of total net transient room tax collections after collection and other administrative costs			
Tourism	0.12499995	1/6 of 75% of Tax Collected	
Incorporated Cities (40.9507% (adj by ratio))	0.255524395	40.9507% of 62.50% remaining of 75% of Tax Collected	
Fairgrounds	0.369475655	Balance remaining of 75%	
25% of net transient room tax distributed as follows:			
Klamath County Museum	0.075	30% of 25% Tax Collected	
Tourism Fund	0.0875	35% of 25% Tax Collected	
Special Revenue Fund (Competitive Grants)	0.0875	35% of 25% Tax Collected	

3 Gross Collections			\$	489,197.73		
4 Investment Interest				-		
5 Total Tax Available for Distribution			\$	489,197.73		
6 Administration (Tax Administrator)	1%		\$	4,891.98	Tax Administration	4,891.98
7 REMAINING DISTRIBUTION:			\$	484,305.75		
8 Tourism/Tourism Fund	75%	25%	\$	102,914.95	Tourism	102,914.95
9 Incorporated Cities Portion: (40.9507%)			\$	123,751.93		
10 City of Bonanza			\$	-	City of Bonanza	0.00
	Actual Collections - Bonanza		\$	-		
	Percentage			0		
11 City of Chiloquin			\$	-	City of Chiloquin	0.00
	Actual Collections - Chiloquin		\$	-		
	Percentage			0		
12 City of Klamath Falls				121648.4844	City of Klamath Falls	121,648.48
	Actual Collections - Klamath Falls		\$	215,297.75		
	Percentage			0.983002688		
13 City of Malin				68.61091392	City of Malin	68.61
	Actual Collections - Malin		\$	121.43		
	Percentage			0.000554423		
14 City of Merrill				2034.839353	City of Merrill	2,034.84
	Actual Collections - Merrill		\$	3,601.33		
	Percentage			0.016442889		
15 Fairgrounds			\$	178,939.18	Fairgrounds	178,939.18
16 Klamath County Museums			\$	36,322.93	Museums	36,322.93
17 Competitive Grants			\$	42,376.75	Comp Grants	42,376.75
18 Total Amount Distributed.....			\$	363,229.31	Total Distribution:	489,197.73

Date:

Klamath County Tax Administrator

THEREFORE, BE IT RESOLVED THAT THE FOREGOING DISTRIBUTION HEREBY IS APPROVED THIS _____ DAY OF _____, 2020.

BOARD OF COUNTY COMMISSIONERS

Donnie Boyd - Commissioner
[] APPROVED [] DISAPPROVED

Kelley Minty Morris - Chair
[] APPROVED [] DISAPPROVED

Derrick DeGroot - Vice Chair
[] APPROVED [] DISAPPROVED