

LANE COUNTY CAR RENTAL TAX REPORT

REPORTING AND PAYMENT INSTRUCTIONS

The Lane County Car Rental Tax Report Form is used to compute and report the car rental tax due. The Car Rental Tax Report and payment is due within 30 days after the end of the quarter. Payment can be made by checks or money orders and need to be made payable to LANE COUNTY

Provisions:

Key provisions of the tax are as follows:

Rates: Effective October 1, 1991, the tax on the rental of motor vehicles is 10%. The tax is on gross rental fee, which includes all services, supplies, and commodities furnished by the establishment in connection with the use of a vehicle.

Duration: The tax is imposed on all motor vehicle rentals occurring in Lane County, Oregon that have a duration of 30 days or less.

Exclusions: A rental fee, which Oregon or federal law exempts from the tax. The Ordinance also contains an exclusion for fees or charges for refueling.

Transactions: The tax is imposed upon every person renting a motor vehicle from a commercial establishment transacting business in Lane County. The Ordinance has been altered to include all business transactions, which occur in Lane County, whether the establishment is physically located in Lane County or elsewhere. Transacting business includes, but is not limited to, delivery of the vehicle, and receipt of payment for the rental of the vehicle.

Company Name – Street Address – City, State & Zip:

In the first section, enter the name of the company/operator and the address. For operators of more than one agency or location *under the same name*, reports may be consolidated onto one form or prepared separately for each agency location, whichever is easier. If consolidating, make sure to put in the address of each location, using the back of the sheet or a separate sheet if necessary. Please note on the form if a consolidated report is filed. If operating under *more than one name*, use a separate form for each operating name.

Reporting Quarter / Reporting Year:

Reporting and payment deadlines follow the same schedule each year. The Car Rental Tax Report Form clearly defines the quarterly schedules along with the date each quarterly payment is due. The payment is due and paid in full within thirty days from the end of each quarter.

- Reporting Year: On the right is four blank lines for you to enter the Calendar year you are reporting.
Reporting Year: 2 0 2 2
- Reporting Quarter: Place a in the box that represents the quarter you are reporting.

Tax Calculation:

According to the provisions of Lane Code 4.205, the tax shall apply to the gross fee paid for the rental of a motor vehicle capable of being used on Oregon highways. This definition includes all services, supplies and commodities furnished by the commercial establishment in connection with the rental of the vehicle. Except as noted on the attached page, no allowable adjustments are itemized in the code provisions for rentals of less than thirty (30) days. Please substantiate any adjustments reported in a footnote on the form itself or on a separate sheet of paper.

- Line 1: Gross Rent on Vehicles
- Line 2: Allowable Deductions
- Line 2a: Refueling Charges
- Line 2b: Allowable Deductions: Rental Charges for 31 day or more
- Line 3: Total Allowable Deductions – Line 3 plus Line 4
- Line 4: Total amount subject to Tax – Line 1 minus Line 5
- Line 5: Car Rental Tax – Line 6 multiplied by 10% (.10)
- Line 6: Adjustments
- Line 6a: Add Excess Tax Collected
- Line 6b: Add Penalties & Interest
- Line 6c: Adjustments for Prior Overages or Shortages
- Line 7: Total Adjustments – Lines 6a plus 6b plus 6c
- Line 8: Total Tax, Interest & Penalty Due – Line 5 plus Line 7

Declaration & Signatures:

Once the Tax Calculation has been calculated, complete the bottom section of the form. Read the declaration, sign and date it. Mail form and payment to Lane County Finance Department, 125 E. 8th Avenue, Eugene, OR 97401

Responsibility for the legal interpretation of the code provisions rests with the office of Lane County Legal Counsel 541-682-4442.

Contact Information concerning the application paperwork or tax form:

- Phone: 541-682-4213
- Email: Lynn.SMITH2@lanecountyor.gov
- Fax: 541-682-6743

Questions concerning reporting the tax or administration of the payment process should be addressed to the same location, or by calling Jeanne Sun, Financial Supervisor, at 541-682-6746.

LANE COUNTY CAR RENTAL TAX REPORT



Instructions: Do not alter this form. Lane County assumes no responsibility for transit of the payment owed.

- A separate form is needed for each operating (company) name
- Payment is due within 30 days of end of quarter
- Checks or Money Orders need to be made payable to **LANE COUNTY**.
- Mail payments to: **Lane County Finance Department, 125 E 8th Avenue, Eugene, OR 97401**

Company Name: _____

Street Address: _____

City, State and Zip: _____

Reporting Quarter: *(check one below)*

- 1st Quarter: JANUARY-FEBRUARY-MARCH
- 2nd Quarter: APRIL-MAY-JUNE
- 3rd Quarter: JULY-AUGUST-SEPTEMBER
- 4th Quarter: OCTOBER-NOVEMBER-DECEMBER

Reporting Year: _____

Payment due: April 30th

Payment due: July 30th

Payment due: October 30th

Payment due: January 30th

Tax Calculation:

1.	Gross Rent on Vehicles		_____
2.	Allowable Deductions:		
a.	Minus Refueling Charges	_____	
b.	Minus Rental charges for 31 days or more	_____	
3.	Total Allowable Deductions - Lines 2a + Line 2b		_____
4.	Total Amount Subject to Tax - Line 1 - Line 3:		_____
5.	Car Rental Tax - Line 4 x 10%	x 10.0%	_____
6.	Adjustments:		
a.	Add Excess Tax Collected	_____	
b.	Add Penalties & Interest:	_____	
c.	Adjustment for Prior Overage or Shortage	_____	
7.	Total Adjustment - Add Lines 6a + 6b + 6c:		_____
8.	TOTAL TAX, INTEREST & PENALTY DUE - Line 7 + Line 12:		=====

I declare, under penalty of mailing a false statement, that to the best of my knowledge and belief, the statements herein are correct and true.

Signature _____

Date _____

Print Name _____

Title _____

Email: _____

Phone _____