



CITY OF SANTA BARBARA

TRANSIENT OCCUPANCY TAX (TOT) RETURN SANTA BARBARA SOUTH COAST TOURISM BUSINESS IMPROVEMENT DISTRICT (TBID) ASSESSMENT

**Please Remit On or
Before the 10th of the
Month to:**

City of Santa Barbara
TOT/TBID Assessment
PO Box 1990
Santa Barbara, CA 93102

THIS RETURN IS FOR THE MONTH OF: _____ (Month Year)

Establishment Name: _____

Street Address: _____ City, Zip: _____

City Account Number: _____ Average Occupancy for the Month _____

COMPUTATION OF TOT TAX

- 1) Total Rents Received For Current Month Stays..... \$ _____
- 2) Allowable Deductions (*attach appropriate documentation*)
 - a. Rents from stays of more than 30 Days \$ _____
 - b. Federal Employee or Diplomatic Stays on Official Business \$ _____
 - c. Other (*please explain*) \$ _____
- TOTAL DEDUCTIONS \$ _____
- 3) Taxable Rental Receipts (*Line 1 – Line 2*) \$ _____
- 4) Transient Occupancy Tax Due (*12% of Line 3*) \$ _____
- 5) Applicable Penalties (*see instructions for details*) \$ _____
- 6) TOTAL TOT TAXES AND PENALTIES DUE (*Line 4 + Line 5*) \$ _____

COMPUTATION OF TBID ASSESSMENT

- 7) Total Rents Received For Current Month Stays (Excluding Pre-Paid Rents Prior to July 1, 2022) \$ _____
- 8) Allowable Deductions (*attach appropriate documentation*)
 - a. Rents from stays of more than 30 Days \$ _____
 - b. Federal Employee or Diplomatic Stays on Official Business \$ _____
 - c. Other (*please explain*) \$ _____
- TOTAL DEDUCTIONS \$ _____
- 9) Assessment Eligible Rental Receipts (*Line 7 – Line 8*) \$ _____
- 10) Assessment Amount Due (*2% of Line 9*) \$ _____
- 11) Applicable Penalties (*see instructions for details*) \$ _____
- 12) Pre-Paid TBID Prior to July 1, 2022 (*see instructions for details*)..... \$ _____
- 13) TOTAL TBID ASSESSMENT AND PENALTIES DUE (*Line 10 + Line 11 + Line 12*) \$ _____

14) TOTAL AMOUNT DUE (*LINE 6 + LINE 13*).....\$ _____

I certify, under penalty of perjury, that I am the authorized representative of the above establishment and the statement herein is true & correct to the best of my knowledge:

Signature: _____ Printed Name _____

Date: _____ Phone _____ Email: _____

PRINT

**TRANSIENT OCCUPANCY TAX (TOT)
TOURISM BUSINESS IMPROVEMENT DISTRICT (TBID) RETURN INSTRUCTIONS**

If you have questions or need assistance, contact the TOT/TBID staff at (805) 564-5346 ext 4342 or email BusinessLicense@SantaBarbaraCA.gov. Regulations governing the TOT and TBID assessments, including exemption information, are located on the City of Santa Barbara's website: http://www.santabarbaraca.gov/business/business_license/tot/

Payment is due on or before the tenth day after the close of each month. If the due date falls on a Saturday, Sunday or holiday, the next business day becomes the due date. Postmarks are acceptable, but not imprint dates from postage meters. Taxes and assessments should be remitted only for completed stays. In the event that payments are received in advance for a given stay, taxes and assessments are not due until 10 days after the close of the month in which the occupancy occurred. Make check or money order payable to City of Santa Barbara and return to:

Mailing Address
City of Santa Barbara
TOT/TBID Assessment
PO Box 1990
Santa Barbara, CA 93102

Hand Delivery
City Hall – Cashiering
735 Anacapa St.
Santa Barbara, CA 93101

Instructions for filling out form are below:

Street Address must include street number and street name.

City Account Number: Also known as a business license number. All operators must register as a business and return a business license application annually.

AVERAGE OCCUPANCY FOR THE MONTH: The number of rooms that were occupied over-night divided by the total number of available rooms, averaged for the month. For example, if, on average, 18 rooms of an available 20 rooms are occupied in a given month, the average occupancy rate would be 90 %.

1. **TOTAL RENTS RECEIVED:** The total consideration charged to a Transient, as shown on the guest receipt, for the occupancy of a room, or a portion thereof. This includes all charges that are required as an incident of the guest's occupancy of the room or the use of the room for dwelling, lodging, or sleeping purposes, including rent, resort fees, reservation fees, rollaway bed charges, parking fees that are charged to all guests, forfeited deposits, cancellation fees, etc. Any charge elected by the guest is not taxable-including items subject to sales tax, valet charges, in-room service charges (such as meals, telephone calls, massages), meeting room charges, etc. Please do not remit TOT or TBID for any rents received for future months. Only include rents for completed stays in the current month.
2. **ALLOWABLE DEDUCTIONS:** Deductions include rents received for the following purposes: (1) rooms occupied for more than thirty days, starting with the thirty-first day; (2) rooms occupied for more than thirty days with an advanced written contract; (3) conference and meeting rooms not used for sleeping purposes; (4) stays from federal employees on official business paying with an federal agency credit card or purchase order; (5) Diplomatic stays (with the appropriate U.S. Department of State identification card); and (6) stays from employees on official business of certain special organizations granted exemptions from the U.S. Congress, including employees of AMTRAK, the American Red Cross, the U.S. Postal Service, Federal Credit Unions, and insurance companies subject to the California tax on gross premiums. For all deductions, attach appropriate documentation to this return. If guests cannot provide documentation for their deduction during their stay, they can apply for a refund from the City within 90 days after their tax has been paid. Please see our website for more details on allowable deductions.
3. **TAXABLE RENTAL RECEIPTS:** Total Rents Received less Allowable Exemptions (Line 1 - Line 2)
4. **TRANSIENT OCCUPANCY TAX DUE:** Twelve percent (12%) of taxable rental receipts (12% X Line 3).
5. **APPLICABLE PENALTIES.** A penalty of 10% will be added starting the business day after the due date. If delinquent more than 30 days, an additional 10% penalty on the gross amount due, plus interest at the rate of 1/2 of 1% per month will be added.
6. **TOTAL TOT TAXES AND PENALTIES DUE.** Total taxes plus applicable penalties. (Line 4 plus Line 5)
7. **TOTAL RENTS RECEIVED:** See Line 1 above.
8. **ALLOWABLE EXEMPTIONS.** See Line 2 above
9. **ASSESSMENT ELIGIBLE RENTAL RECEIPTS.** Total Rents Received less Allowable Exemptions. (Line 7 - Line 8)
10. **ASSESSMENT AMOUNT.** Total assessment due. (2% X Line 9)
11. **APPLICABLE PENALTIES.** See Line 5 above.
12. **PRE-PAID RENTS** Reservations pre-paid before July 1, 2022 should be calculated at prior rate. This rate is calculated based on occupied units for reporting period multiplied by the rate as determined by the Average Daily Rate (ADR) previously reported.

\$0 to \$99.99:	\$1.10 per Occupied Unit	\$250 to \$299.99	\$5.50 per Occupied Unit
\$100 to \$149.99	\$2.20 per Occupied Unit	\$300 to \$349.99	\$6.60 per Occupied Unit
\$150 to \$199.99	\$3.30 per Occupied Unit	\$350+	\$7.70 per Occupied Unit
\$200 to \$249.99	\$4.40 per Occupied Unit	All Vacation Rentals	\$4.40 per Occupied Unit

13. **TOTAL TBID ASSESSMENT AND PENALTIES DUE.** (Line 10 + Line 11)

14. **TOTAL AMOUNT DUE.** Total TOT and TBID due. (Line 6 + Line 12)