



City of
SANTA BARBARA

**Transient Occupancy Tax (TOT) & Tourism Business Improvement District
(TBID) Assessment Remittance Form**

Remit the completed form and payment to the City of Santa Barbara on or before the 10th calendar day of each month, for the preceding month's rental charges. Read the back for additional filing information.

Retain a copy for your records.

Filing Period: _____ / _____ (Month/Year) **TOT Account Number:** _____

Business Name: _____ **Occupancy %:** _____
(Hotels only)

Physical Location: _____
(Street, City, State, Zip)

Calculation of TOT & TBID Due

Calculation of TOT

1. Enter the total rental charges subject to TOT for the month. 1. _____
2. Enter any allowable deductions (*see back; must include supporting documentation*)
 - 2a. Rents from stays of 30 nights or more 2a. _____
 - 2b. Federal employee or diplomatic stays on official business 2b. _____
3. Subtract lines 2a and 2b from line 1 to determine the total taxable rents. 3. _____
4. Multiply line 3 by **12%** to determine the TOT due. 4. _____

Calculation of TBID

5. Enter the rental charges (room revenue only) subject to TBID for the month. 5. _____
6. Subtract lines 2a and 2b from line 5 to determine the total taxable rents. 6. _____
7. Multiply line 6 by **2%** to determine the TBID due. 7. _____
8. Add lines 4 and 7 to determine the TOT + TBID due. 8. _____

Calculation of Penalties & Interest

9. If payment is postmarked or remitted after the due date of the 10th, multiply line 8 by 10% to determine the penalty due. 9. _____
10. If payment is delinquent more than 30 days, contact city staff to obtain the penalties and interest due. 10. _____
11. If applicable, enter total adjustments (*see back; must include supporting documentation*) 11. _____
12. Add lines 8, 9, 10, and 11 to determine the total tax due. 12. _____

I declare under penalty of perjury, that I am the authorized representative of the above business, and the foregoing information and tax calculations are true to the best of my knowledge.

Name: _____ **Signature:** _____

Email: _____ **Phone:** _____ **Date:** _____

City Office Use Only:

Verified By:

Postmark Date:

Check #:

Stamp Received

Charge Codes

TOT

MeasB

TBID

TOT Penalty

MeasB Penalty



TOT & TBID Filing Instructions

Remit the completed form and payment to the City of Santa Barbara on or before the 10th calendar day of each month for the preceding month's receipts. Complete one form for each hotel, motel, or short term rental property. Mailed payments must be postmarked before or on the 10th calendar day. Metered marks are not acceptable. Payment is considered delinquent if remitted or postmarked after the 10th calendar day. Weekends and holidays will not be considered. **A remittance form must be filed for each month even if no amount is due.**

Payment is accepted in the form of a check or money order. Make check payable to: *City of Santa Barbara*.

Mail the form and payment to the address above, or hand deliver to:

City of Santa Barbara, 735 Anacapa Street, Santa Barbara, CA 93101.

City Hall is open to the public Monday through Thursday, and alternating Fridays from 9am to 5pm.

Rental Charges subject to TOT: include, but are not limited to, room revenue, resort or destination fees, cleaning fees, non-refundable deposits, cancellation charges, group attrition charges, pet fees, in-room equipment rental fees, and parking fees. The Transient Occupancy Tax (TOT) is a tax imposed on transient guests for stays less than 30 days. The TOT rate is 12%.

Rental Charges subject to TBID Assessment: include room revenue, not including other charges such as destination fees, resort fees, reservation fees, forfeited deposits, cancellation fees, attrition fees, no-show fees, parking fees, roll-away bed fees, early and/or late checkout fees, or any other charges or fees (existing or in the future). The Santa Barbara South Coast Tourism Business Improvement District (TBID) is an assessment district that provides specific benefits to payers, by funding tourism programs that specifically benefit assessed businesses. The TBID rate is 2%.

Allowable Deductions: Deductions are allowed for rooms occupied for more than 30 days (enter on line 2a) with supporting documentation in the form of a detailed report providing stay information. Deductions are allowed for stays of federal employees on official business (enter on line 2b) with supporting documentation in the form of a Claim for Exemption.

Adjustments: Adjustments may be considered for a credit or for a balance due from a previous reporting period. Adjustment amounts must be accompanied by supporting documentation, such as a letter from the City of Santa Barbara or associated auditors. If a credit is due to an overpayment of TOT from a prior reporting period, enter the overpayment amount as a *negative* number. This negative amount will be subtracted from the current period's tax due. If a balance is due from a previous reporting period, enter the outstanding balance as a *positive* number. This positive amount will be added to the current period's tax due.

A penalty of 10% will be added starting the 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 0.5% per month will be added. The Finance Department may waive one month's penalty for any business, upon receipt of a written request. However, only one such waiver will be granted per business account for its entire duration.

All TOT & TBID remittances are subject to review up to three years past the filing date. Further information may be required to ensure accurate reporting and collection of the taxes and assessments. Returns and payments are due immediately upon cancellation of business for any reason.

Visit the website for detailed instructions on how to complete the remittance form:

<https://santabarbaraca.gov/business/business-taxes-assessments/transient-occupancy-tax>