



## 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 10<sup>th</sup> calendar day of each month, for the preceding month’s rental charges. Additional filing information and instructions follow.

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 rents/gross receipts subject to TOT for the month.                | 1.<br>_____  |
| 2. Enter any allowable deductions (see back; must include supporting documentation). | _____        |
| 2a. Rents from stays of more than 30 consecutive days                                | 2a.<br>_____ |
| 2b. Federal Employee or diplomat stays on official business                          | 2b.<br>_____ |
| 3. Subtract lines 2a and 2b from line 1 to determine the total taxable rents.        | 3.<br>_____  |
| 4. Multiply line 3 by <b>12%</b> to determine the TOT due.                           | 4.<br>_____  |

#### Calculation of TBID

- |                                                                               |                    |
|-------------------------------------------------------------------------------|--------------------|
| 5. Enter the total room rental revenue subject to TBID for the month.         | 5.<br>_____        |
| 6. Subtract lines 2a and 2b from line 5 to determine the total taxable rents. | 6.<br>_____        |
| 7. Multiply line 6 by <b>2%</b> to determine the TBID due.                    | 7.<br>_____        |
| <b>8. Add lines 4 and 7 to determine the TOT + TBID due.</b>                  | <b>8.</b><br>_____ |



### 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 instructions; 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:

<u>Verified By:</u>	<u>Stamp Received</u>	<u>Charge Codes</u>
<u>Postmark Date:</u>		TOT GF
<u>Check #:</u>		TOT Creeks
		TBID
		Penalty TOT
		Penalty Creeks



## TOT & TBID Filing Information

Remit the completed form and payment for the preceding month's receipts to the City of Santa Barbara on or before the 10th calendar day of each month to avoid late fees. A separate form must be filed for each hotel, motel, or short-term rental property, even if no payment is due. For mailed payments, the envelope must be postmarked by the United States Postal Service on or before the 10th. Metered marks are not acceptable. Payments are considered delinquent if they are received or postmarked after the 10th. Please note that weekends and holidays do not change this deadline.

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 Santa Barbara City Hall.

### Current rates

TOT = 12% of Rents/Gross Receipts

TBID = 2% of Room Rental Revenue

**Rents/Gross Receipts subject to TOT:** All rents received from stays 30 consecutive days or less and room charges and fees are subject to TOT. The following is a list of common charges and fees that are subject to TOT. This list is not exhaustive and other charges and fees may apply: *room rental revenue, non-refundable deposits, early check-in/late check-out fees, cancellation charges, parking fees, pet fees, cleaning fees, in-room equipment rental fees, resort or destination fees, California Tourism Assessment Fee (CTAF), no-show charges, group attrition charges, upgraded room charges, damage charges, stolen item charges, smoking charges, and violations of hotel policy charges*. Complimentary and compensated rooms are not subject to TOT.

**Room Rental Revenue subject to TBID Assessment:** Room rental revenue received from stays 30 consecutive days or less are subject to the TBID assessment. Other charges and fees are not subject to the TBID assessment. All rents/gross receipts exempt from TOT are also exempt from TBID Assessment, such as complimentary and compensated rooms and Federal Employees official business. The Santa Barbara South Coast Tourism Business Improvement District (TBID) is an assessment district that provides specific benefits to its payors by funding tourism programs that directly support assessed businesses.



## TOT & TBID Remittance Form Instructions

The following information provides detailed instructions for completing the Transient Occupancy Tax (TOT) remittance form. The numbered sections in this document align directly with the numbered fields on the form to assist in accurately entering the required information.

### Calculation of TOT

1. **Total Rents/Gross Receipts subject to TOT:** This amount includes the total rent charged, whether or not received, during the reporting period, without deductions. This total should include, but is not limited to, room rental revenue, non-refundable deposits, early check-in/late check-out fees, cancellation charges, parking fees, pet fees, cleaning fees, in-room equipment rental fees, resort or destination fees, California Tourism Assessment Fee (CTAF), no-show charges, group attrition charges, upgraded room charges, damage charges, stolen item charges, smoking charges, and violations of hotel policy charges.
2. **Allowable Deductions:** Deductions are allowed only for rooms occupied for more than 30 consecutive days and for stays occupied by federal employees on official business. Any reported deductions must be accompanied by the appropriate supporting documentation.
  - 2a. This amount includes rents, fees, and charges for rooms occupied for more than 30 consecutive days. Supporting documentation for these exemptions must be attached to the remittance form and should include dates, gross receipts, and reservation number or guest name.
  - 2b. This amount includes rents, fees, and charges for federal employee or diplomat stays on official business. Supporting documentation for these exemptions must be attached to the remittance form and should include completed Claim for Tax Exemption form(s).
3. **Taxable Rents:** This line determines the total taxable rents subject to TOT by subtracting the allowable deductions from the total rents/gross receipts.
4. **TOT Due:** This line determines the TOT amount due by multiplying the TOT rate of 12% by the taxable rents.



### Calculation of TBID

5. **Total Room Rental Revenue subject to TBID:** This amount includes room rental revenue only; it should not include other charges and fees.
6. **Allowable Deductions:** This line determines the total taxable rents subject to TBID by subtracting the allowable deductions from the total room rental revenue.
7. **TBID Due:** This line determines the TBID amount due by multiplying the TBID rate of 2% by the taxable rents.
8. **Total TOT + TBID Due:** This line determines the total TOT and TBID due, before penalties, interest, or adjustments are applied.

### Calculation of Penalties & Interest

9. **Penalty:** The penalties are assessed at the rate of 10% on the first day payment is delinquent. If payment is postmarked or remitted after the due date of the 10th, the total tax due is multiplied by 10% to determine the penalty due. The Accounts Receivable Office may waive one tax period's (one month's) late penalties and interest for any business, upon receipt of a written request. However, only one such waiver will be granted per business account for its entire duration.
10. **Additional Penalty & Interest:** A second 10% penalty is added on top of the tax and first 10% penalty 30 days after the delinquent date. Interest is assessed 30 days after the delinquent date. Interest is added at the rate of 0.5% each month, increasing by ½ of one percent each month past delinquency. Contact the Accounts Receivable Office to obtain the penalties and interest due, if applicable.
11. **Adjustments:** Adjustments may be considered for a credit or 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, write the total as a negative amount. If a balance from a previous period is considered, write as a positive amount.
12. **Total Monthly Tax Due:** Add all lines of tax due with penalties, interest, and adjustments to determine the total amount due to remit for the reporting period.