



City of South Lake Tahoe Transient Occupancy Tax

Return for Period Ending:
Business License #:

INSTRUCTIONS:

1. FILL OUT LINES 1-10 BELOW (COMPUTATION INSTRUCTIONS ON BACK OF FORM).
2. SIGN, CIRCLE TITLE, & DATE.
3. KEEP TOP PORTION FOR YOUR RECORDS
4. DETACH BOTTOM PORTION AND INSERT IN ENCLOSED ENVELOPE WITH YOUR REMITTANCE. BE SURE RETURN ADDRESS SHOWS IN WINDOW
5. MOISTEN, SEAL AND ATTACH POSTAGE BEFORE MAILING.

NOTICE: ALL OPERATORS OF RENTAL UNITS MUST SUBMIT A REPORT FOR EACH PERIOD. IF THERE IS NO TAX PAYABLE WRITE THE WORD "NONE" ON LINES 1 AND 10, SIGN AND RETURN. IF BUSINESS IS SOLD OR SUSPENDED, CLOSING RETURN MUST BE FILED IMMEDIATELY AND THE TAX PAID.

28A-18 Reporting and remitting of collections – By operators.

"Each operator shall, on or before the **fifteenth day** of each month or at the close of any different reporting period which may be established by the finance director, make a return to the finance department on forms provided by that office showing the total rents charges and received, the amount of tax collected, and the number of rooms occupied during the month or any other reporting period immediately proceeding. At the time the return is filed the full amount of the tax collected shall be remitted to the city."

Motel/VHR Name & Mailing Address:

For your records:

Transient Occupancy Tax Paid (Line #5) \$

TID Paid (Line # 6c) \$

Penalties & Interest Paid (Line 9)..... \$

TOTAL PAID (Line #10)..... \$

Date Paid: _____ Check # _____

DETACH BOTTOM PORTION, FOLD, AND INSERT IN ENCLOSED ENVELOPE WITH YOUR REMITTANCE. KEEP TOP PORTION FOR YOUR RECORDS

Motel/VHR Name:

Motel/VHR Physical Address:

Business License #:

Certificate #:

City of South Lake Tahoe Transient Occupancy Tax

Period Ending:

1. GROSS RENT FOR OCCUPANCY OF ROOMS.....	1. \$ _____
2. LESS ALLOWABLE DEDUCTIONS (<i>Documentation MUST be provided; no exceptions</i>)	
a. Occupancy over 30 days (<i>tax not collected</i>).....	2a. \$ _____
b. Foreign dignitaries/US Federal employees exempt (<i>tax not collected</i>).....	2b. \$ _____
c. Other (<i>instructions on back</i>).....	2c. \$ _____
3. TOTAL ALLOWABLE DEDUCTIONS (Add Lines 2a – 2c).....	3. \$ _____
4. TAXABLE RENTS (Subtract Line 3 from Line 1).....	4. \$ _____
5. TAX PAYABLE (XX % of Line 4).....	5. \$ _____
6. TID, Tourism Improvement District (<i>NIGHTS RENTED</i>)	
a. Number of permanent lodging units rented (<i>Over 30 day occupancy, tax not collected</i>).....	6a. _____
b. Number of transient nights rented (<i>tax collected</i>).....	6b. _____
c. LINE 6B multiplied by \$ X.XX.....	6c. \$ _____
7. SUBTOTAL (Add Line 5 and Line 6c).....	7. \$ _____
8. PENALTIES AND INTEREST	
a. FIRST PENALTY (<i>instructions on back</i>).....	8a. \$ _____
b. SECOND PENALTY (<i>instructions on back</i>).....	8b. \$ _____
c. INTEREST (<i>instructions on back</i>).....	8c. \$ _____
9. PENALTIES AND INTEREST TOTAL (Add Lines 8a-8c).....	9. \$ _____
10. TOTAL DUE (Add Line 7 and Line 9).....	10. \$ _____

Make Remittance to:

City of South Lake Tahoe
TOT Collections
1901 Airport Road Suite 210
S. Lake Tahoe, CA 96150-7004

Questions? (530) 542-6012

Return by the 15th of the month following the period ending date.
Do not fail to sign certification.

I certify/declare under penalty of perjury that the foregoing is true and correct.

Signature: _____

Title: (Circle One) Owner , Partner, Agent, Trustee

Date: _____

TOT COMPUTATION INSTRUCTIONS

IF BUSINESS IS SUSPENDED, SOLD, OR CLOSED, YOU MUST NOTIFY THE CITY WITHIN 10 DAYS OF BUSINESS END.

LINE #1. GROSS RENT FOR OCCUPANCY OF ROOMS: Provide the amount of gross rent collected for the requested month/period/quarter.

Per city code Chapter 28A § 3, "Rent" subject to transient occupancy tax means the consideration charged for the privilege of occupying space in a transient lodging facility for periods of 30 days or less, whether received in money, goods, or otherwise, including all receipts, cash, credits, property, or services without deductions or exclusions therefrom, except as allowed under SLTCC 28A § 4. If no rent is received, no transient occupancy tax is due." Cleaning fees are subject to transient occupancy tax.

SLTCC 28A § 4 states, "The following fees, charges, costs or rates *shall not be deemed* consideration for occupancy in a transient lodging facility: refundable pet deposits, movie/DVD/VCR fees, cancellation fees, cancellation insurance fees, concierge/stocking fees, mini bar fees, damage/breakage fees, telephone charges, parking, actual cost of goods and services included in "package plans", restaurant and gift shop revenue, donations of rooms, and such other similar fees, charges and costs....."

LINE #2. LESS ALLOWABLE DEDUCTIONS (Documentation must be provided to allow deductions):

- A. OCCUPANCY OVER 30 DAYS:** If there were any rents collected for permanent rentals where occupancy was over 30 days and **tax was not collected**, enter the amount for this rent here.
- B. FOREIGN DIGNITARIES/US FEDERAL EMPLOYEES TAX EXEMPT:** If a foreign dignitary or a US Federal employee stayed at the establishment and **tax was not collected**, enter the amount for this rent here.
- C. OTHER:** For other **ALLOWABLE** exemptions, NOTE them here. If you need clarification on whether an exemption is allowable, please contact the Revenue Division at 530-542-6012.

LINE #3. TOTAL ALLOWABLE DEDUCTIONS: This is the total of Line 2A through Line 2C.

LINE #4. TAXABLE RENTS (SUBTRACT LINE 3 FROM LINE 1): This is the result of subtracting Line 3 (Total Allowable Deductions) from Line 1 (Gross Rent for Occupancy of Rooms).

LINE #5. TAX PAYABLE XX% OF LINE 4: This line is to calculate the amount of tax payable. For specific properties in the redevelopment area, the amount is 12%. For all other properties, the amount is 10%.

LINE #6. SOUTH LAKE TAHOE TOURISM IMPROVEMENT DISTRICT, TID (NIGHTS RENTED):

- A.** List the total number of units rented as permanent rentals where occupancy was over 30 days and **tax was not collected**.
- B. MOTEL OWNERS:** List the total number of transient nights rented where occupancy was less than 30 days and **tax was collected**.
- B. RENTAL AGENTS AND PROPERTY OWNERS:** List the total number of transient nights vacation property was (or properties were) rented where occupancy was less than 30 days and **tax was collected**.
- C. MULTIPLY NUMBER OF NIGHTS/UNITS BY \$X.XX:** Multiply Line 6B by \$X.XX to arrive at the total for TID (nights rented). For **Hotels/Motels**, the rate is **\$3.00** per night. For **Vacation Home Rentals that are agent-managed and Timeshares**, the rate is **\$4.50** per night. For **Vacation Home Rentals that are owner-managed**, the rate is **\$0** per night. Occupancies by owners in timeshare units and homes are exempt. Non-owner transient stays in timeshare units and homes are not exempt.

LINE #7. SUBTOTAL: This is the sum of Line 5 (Tax Payable) and Line 6C (TID).

LINE #8. PENALTIES AND INTEREST (Payment is due in our office on the 15th of the month following the period end. If the 15th falls on a weekend or holiday, the due date is the next business day. **Postmarks are not accepted**. Penalties and interest begin accruing the day following the due date, no exceptions.):

- A. FIRST PENALTY:** Penalty of 10% of the **SUBTOTAL (TAX PAYABLE AND TID)** for failure to file and remit tax on or before the 15th day of the month following the period ending date. Enter 10% of the subtotal for the first penalty amount.
- B. SECOND PENALTY:** Additional 10% of the **SUBTOTAL (TAX PAYABLE AND TID)** for failure to file & remit tax on or before the 15th day of the second month following the period ending date. Enter 10% of the subtotal for the second penalty amount.
- C. INTEREST:** Interest of 1.5% of the **SUBTOTAL (TAX PAYABLE AND TID)** per month or fraction thereof from the date on which the remittance became delinquent until paid. The calculation is the number of months multiplied by 1.5%, multiplied by the subtotal. Example: 2 months past due on a subtotal of \$1,000 = (2 x 1.5%) = 3% x \$1,000 = \$30.00.

LINE #9. PENALTIES AND INTEREST TOTAL: Enter the total of Line 8A through Line 8C.

LINE #10. TOTAL DUE: This is the sum of Line 7 (Subtotal) and Line 9 (Penalties and Interest Total).

IF YOU HAVE ANY QUESTIONS OR NEED ASSISTANCE CALL OR EMAIL US: REVENUE@CITYOFSLT.US OR (530) 542-6012