In addition to the TOT & TBID data, completely fill in the top section of the form, which includes the City of Goleta business license number, TOT Certificate number, and establishment information. **Incomplete forms will be returned.** See below for further details of the form:

**DUE DATE:** Return Forms, Exemption Forms, and Payment are due on or before the last day of the month following the close of the prior month. For example, January’s return is due on or before the last day of February. 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. **Tax Returns must be submitted, even if no tax is due.**

**REMITTANCE PACKAGE:** All Returns, Exemption Forms, and Payments must be submitted together.

**EXEMPTIONS:** A completed Exemption Claim Form must be maintained per exemption and a copy submitted with the Tax Return Form.

**PAYMENT:** Make check or money order payable to City of Goleta.

**CHANGE OF MAILING ADDRESS OR OWNERSHIP:** Must be reported immediately to the City of Goleta. Change of Ownership will necessitate a new Business License and TOT Certificate Number. Upon cessation of business for any reason, returns are due immediately and must be paid to the City of Goleta.

**AUDIT:** All records substantiating the return must be retained by the operator for a period of not less than **three years** from the date of payment. The City of Goleta reserves the right to audit the establishment at any reasonable times.

**TBID Assessment:** Governed by the Santa Barbara South Coast Tourism Business Improvement District.

**COMPUTATION OF TAXES:** Round to the penny and verify all calculations before submitting.

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**Computation of Taxes/Assessment:**

1. **TOTAL RENT RECEIVED:** The total consideration charged to a Transient, as shown on the guest receipt, for the occupancy of a room, or portion thereof, for the current month only. This includes all charges perceived as mandatory, including rent, resort fees, reservation fees, rollaway bed charges, mandatory parking fees, 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. Only include rents for completed stays in the current month.

2. **ALLOWABLE EXEMPTIONS:** Exemptions include rents received for the following purposes: (1) rooms occupied for more than thirty days, starting with the first day; (2) stays from federal employees on official business paying with an approved form of payment (see Federal Exemption Form); (3) Diplomatic stays (with appropriate U.S. Department of State identification card); and (4) 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 exceptions, attach appropriate documentation to the Exemption Claim Form.**

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. Interest at the rate of ½ of 1% per month will be added from the date the remittance first became delinquent.

6. **TOTAL TOT TAXES AND PENALTIES DUE:** Total taxes plus applicable penalties (Line 4 plus Line 5).

7. **TOTAL OCCUPIED UNITS:** Total nights that an available room/unit was occupied.

8. **ALLOWABLE EXEMPTIONS:** See Line 3 above.

9. **TAXABLE OCCUPIED UNITS:** Number of occupied rooms subject to the assessment (Line 7 – Line 8).
10. **TBID RATE:** Each year, operators must report the Average Daily Rate (ADR) for their establishment, which determines the rate for TBID assessment. **ALL SHORT-TERM VACATION RENTALS PAY $4.00 PER OCCUPIED UNIT,** regardless of ADR. TBID rates are as follows, beginning **February 1, 2020** and beyond, until further notice, as set by the Santa Barbara South Coast Tourism Business Improvement District:

<table>
<thead>
<tr>
<th>Category</th>
<th>Rate per Occupied Room</th>
</tr>
</thead>
<tbody>
<tr>
<td>$0.00 to $99.99</td>
<td>$1.00 per Occupied Room</td>
</tr>
<tr>
<td>$100.00 to $149.99</td>
<td>$2.00 per Occupied Room</td>
</tr>
<tr>
<td>$150.00 to $199.99</td>
<td>$3.00 per Occupied Room</td>
</tr>
<tr>
<td>$200.00 to $249.99</td>
<td>$4.00 per Occupied Room</td>
</tr>
<tr>
<td>$250.00 to $299.99</td>
<td>$5.00 per Occupied Room</td>
</tr>
<tr>
<td>$300.00 to $349.99</td>
<td>$6.00 per Occupied Room</td>
</tr>
<tr>
<td>$350.00 +</td>
<td>$7.00 per Occupied Room</td>
</tr>
<tr>
<td>Vacation Rentals</td>
<td>$4.00 per Occupied Room</td>
</tr>
</tbody>
</table>

11. **ASSESSMENT AMOUNT:** Total assessments due (Line 9 X Line 10).
12. **APPLICABLE PENALTIES:** See line 5 above.
13. **TOTAL TBID ASSESSMENT AND PENALTIES DUE:** (Line 11 + Line 12).
14. **TOTAL AMOUNT DUE:** Total TOT and TBID due (Line 6 + Line 13).