



HOTEL & MOTEL

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**TRANSIENT OCCUPANCY TAX (TOT) & TOURISM BUSINESS
 IMPROVEMENT DISTRICT (TBID) ASSESSMENT REMITTANCE FORM**

BUSINESS NAME		TYPE OF RETURN:		*Monthly filing is required, including months without any rental activity
BUSINESS STREET ADDRESS		<input type="checkbox"/> Regular <input type="checkbox"/> No Rentals <input type="checkbox"/> Final/Closing Return <input type="checkbox"/> Amended: _____		
CITY	STATE CA	ZIP CODE		
BUSINESS LICENSE #	REPORTING PERIOD	OCCUPANCY %	AVG. DAILY RATE	

Calculation of TOT Payment is due, postmarked or received, by end of the month following the close of the reporting period.

1. Gross Rents	
1a Total Gross Rent Received	
2. Allowable Deductions per GMC 3.06.110 (Attach Supporting Documentation)	
2a Rent Received from Permanent Residents (30 Days or More)	
2b Rent Paid that is Federally Exempt	
2c Total Deductions (Add lines 2a and 2b)	
3. Taxable Rent Revenue	
3a Total Taxable Rent (Subtract line 2c from line 1a)	
4. TOT Due	
4a Transient Occupancy Tax Due (Multiply line 3a by 12%)	

Calculation of TBID Assessment

5. Gross Room Revenue subject to TBID	
5a Total Gross Room Rental Revenue subject to TBID (See Instructions)	
6. Allowable Deductions per GMC 3.06.110	
6a Total Deductions (Amount from line 2c)	
7. Total Room Revenue subject to TBID	
7a Total Room Rental Revenue subject to TBID (Subtract line 6a from line 5a)	
8. TBID Assessment Due	
8a TBID Assessment Amount Due (Multiply line 7a by 2%)	

Calculation of Penalties

Late payment is subject to penalty and interest.

9. Penalty Basis - Payment postmarked/remitted after due date (less than 30 days delinquent)	
9a Total Penalty Basis Amount (Add lines 4a and 8a)	
10. Penalty Due per GMC 3.06.050 (less than 30 days delinquent)	
10a Penalty Amount Due (Multiply line 9a by 10.5%)	
11. Penalty Due per GMC 3.06.050 (more than 30 days delinquent)	
11a Penalty Amount Due (Contact City Finance staff to obtain the penalties and interest due)	

Total Amount Due (Add Lines 4a, 8a, 10a, and 11a)	
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Payment and form are required at the time of submission. Incomplete submissions may delay processing.

I declare under penalty of perjury, that I am the authorized representative of the above establishment, and the statement herein is true and correct to the best of my knowledge. All tax remittance is subject to audit by the City of Goleta.

Signature: _____ Printed Name: _____ Date: _____

Title: _____ E-mail: _____ Phone: _____

FOR OFFICE USE ONLY

Postmark Date:
 Verified:



CITY OF GOLETA

Finance Department
130 Cremona Drive, Suite B
Goleta, CA 93117

TRANSIENT OCCUPANCY TAX (TOT) & TOURISM BUSINESS IMPROVEMENT DISTRICT (TBID) ASSESSMENT INFORMATION

CURRENT RATES: TOT = 12% of Rents/Gross Receipts TBID = 2% of Room Rental Revenue

DUE DATE: Payment is 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. For mailed payments, the envelope must be postmarked by the postal service on or before the due date; metered marks are not acceptable. **Returns must be filed monthly, even if no payment is due.** ([GMC 3.06.040](#))

TRANSIENT OCCUPANCY TAX: Each transient is subject to and shall pay a tax in the amount of 12% of the gross rent charged by the operator. ([GMC 3.06.020](#))

RENTS/GROSS RECEIPTS SUBJECT TO TOT: All considerations charged, whether received or not, for the occupancy of room space valued in money, whether to be received in money, goods, labor or otherwise, including all receipts, cash, credits and property and services of any kind or nature, without any deduction therefrom whatsoever from stays of 30 consecutive days or less. The list below is not exhaustive and other charges and fees may apply. ([GMC 3.06.010](#))

TBID ASSESSMENT: Governed by the Santa Barbara South Coast Tourism Business Improvement District. ([Resolution No. 22-12](#))

ROOM RENTAL REVENUE SUBJECT TO TBID: Room rental revenue received from stays 30 consecutive days or less is subject to the TBID assessment. Other charges and fees are not subject to the TBID assessment. TBID is an assessment that provides specific benefits to its payors by funding tourism programs that directly support assessed businesses.

EXEMPTIONS: A completed Exemption Claim Form must be maintained per each exemption and a copy submitted with the tax return form. No other deductions are allowed. ([GMC 3.06.110](#))

PAYMENT: Please contact City Finance staff for details and information on ACH/wire payments. Mailed checks or money orders should be made payable to **City of Goleta**.

APPLICABLE PENALTIES: A penalty will be due if payment is submitted after the due date. Interest will also be added at the rate of 0.5% per month from the date the remittance first became delinquent. ([GMC 3.06.050](#))

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

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 time. ([GMC 3.06.080](#))

CHANGE OF MAILING ADDRESS OR OWNERSHIP: Change of mailing address or ownership must be reported immediately to City of Goleta. Change of Ownership will require a new License application. Upon termination of business for any reason, returns are due immediately and must be paid to the City of Goleta.

City of Goleta TOT Always Applies to:

- Nightly Room Rental Revenue
- Mandatory Cleaning Fees
- Resort / Destination Fees
- Additional Occupancy Fees
- Non-Refundable Deposits
- Cancellation / Group Attrition Charges
- Early Arrival / Late Departure Fees
- No-show Fees
- Pet in Room / Pet Cleaning Fees
- Rollaway Bed/Crib Fees
- In Room Equipment Rental Fees
- Mandatory (Non-Discretionary) Parking Charges
- Other miscellaneous fees & charges

Santa Barbara South Coast TBID Assessment Only Applies to:

- Nightly Room Rental Revenue

Please email completed forms to AccountsReceivable@cityofgoleta.gov for ACH/wire payments.

Physical forms & payment can be mailed to the address above or dropped off in person at City Hall.



CITY OF GOLETA

Finance Department
130 Cremona Drive, Suite B
Goleta, CA 93117

HOTEL & MOTEL TOT & TBID ASSESSMENT REPORTING & CALCULATION INSTRUCTIONS

The following information provides detailed instructions for completing the Transient Occupancy Tax (TOT) & Tourism Board Improvement District (TBID) Assessment remittance form. The numbered sections in this document align with the numbered fields on the form to assist in entering the required information.

Calculation of TOT

1a. Total Gross Rents: This amount includes the total rent charged during the reporting period, without deductions. This total includes, but is not limited to, room rental revenue, mandatory cleaning fees, non-refundable deposits, early check-in/late check-out fees, cancellation charges, parking fees, pet fees, in-room equipment rental fees, resort or destination fees, no-show charges, group attrition charges, upgraded room charges, damage charges, stolen item charges, smoking charges, violations of hotel policy charges, etc.

2a. Allowable Deductions - Permanent Residents (30 Days or More): A permanent resident is exempt the day guest has given written notice and stays for longer than 30 consecutive days beginning from the date of reservation. Permanent residence is exempt on the 31st consecutive day. Supporting documentation for these exemptions must be attached to the remittance form and should include dates, gross receipts, and reservation number/guest name.

2b. Allowable Deductions - Federally Exempt: This amount includes rents, fees, and charges for federal employee or diplomat stays on government business that is exempt by law. Supporting documentation for these exemptions must be attached to the remittance form with completed Exemption Claim Form(s).

2c. Total Deductions: Add lines 2a and 2b for total amount of allowable exemptions.

3a. Total Taxable Rent: Subtract line 2c from line 1a to deduct the exemptions from total gross rents to determine the taxable basis for TOT.

4a. Transient Occupancy Tax Due: Multiply line 3a by the current transient occupancy tax rate of 12% to determine the TOT amount due by the operator.

Calculation of TBID

5a. Gross Room Rental Revenue subject to TBID: This amount applies to room rental revenue only; it should not include other fees or charges.

6a. Total Deductions: This amount is from line 2c which is the total amount of allowable exemptions.

7a. Total Room Rental Revenue subject to TBID: Subtract line 6a from line 5a to determine the total rents subject to TBID by subtracting the allowable deductions from the total room rental revenue.

8a. TBID Assessment Amount Due: Multiply line 7a by the current TBID rate of 2% to determine the TBID assessment amount due by the operator.

Calculation of Penalties

9a. Penalty Basis - (less than 30 days delinquent): Add lines 4a and 8a to determine the penalty basis for payments submitted after the due date but are delinquent less than 30 days.

10a. Penalty Due - (less than 30 days delinquent): Multiply line 9a by 10.5% to determine the penalty due if the payment is submitted after due date but are delinquent less than 30 days. Any operator who fails to remit any tax imposed by this chapter within the time required shall pay a penalty of 10% of the tax. In addition to the penalties imposed, any operator who fails to remit shall pay interest at the rate of one-half of one percent on the amount of the tax, exclusive of penalties, until paid.

11a. Penalty Due - (more than 30 days delinquent): Please contact city staff to assist in obtaining penalties and interest due if a payment is submitted late after more than 30 days of delinquency. Any operator who fails to remit any delinquent remittance on or before a period of 30 days following the date on which the remittance first became delinquent shall pay an additional delinquency penalty of 10% of the amount of the tax and the 10% penalty first imposed. In addition to the penalties imposed, any operator who fails to remit shall pay interest at the rate of one-half of one percent per month on the amount of the tax, exclusive of penalties, until paid.

TOTAL AMOUNT DUE: Add lines 4a, 8a, 10a, and 11a to determine the total amount due for the tax, assessment, penalties, and interest to remit for the reporting period.